

2024/25

Please keep in mind the year of validity.

FACULTY OF MANAGEMENT,
ECONOMICS AND SOCIAL
SCIENCES

UNIVERSITY OF COLOGNE

VICE DEAN OF STUDIES
DEPARTMENT

valid for students of the
Examination Regulations
2021

(enrolment from
winter semester 2021/22)



MODULE CATALOGUE

BUSINESS ADMINISTRATION:
ACCOUNTING & TAXATION
MASTER OF SCIENCE

IN ACCORDANCE WITH THE EXAMINATION REGULATIONS FOR THE SINGLE MAJOR
MASTER PROGRAMME IN BUSINESS ADMINISTRATION – ACCOUNTING & TAXATION

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List of abbreviations

AM	Advanced module	PRES	Presentation
AS	Assignment	SI	Studium Integrale
C	Course	SpM	Specialisation module
CC	Compulsory course	SuM	Supplementary module
CH	Contact hours (= time spent in class)	SPW	Semester period per week
CM	Core module	SSt	Self-study
EC	Elective course	TP	Term paper
ECTS	Credit point (ECTS)	TPF	Time required for preparation and follow-up
OE	Oral examination	TR	Credit points transferred from another university
PCR	Practical component report	WL	Workload
PO	Portfolio	WT	Written test
PR	Project		

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1 Business Administration

The job opportunities for graduates of the M.Sc. Business Administration programme combine tasks requiring specialist expertise and responsibility for HR and budget matters in businesses. Specialist expertise is acquired through the chosen major. Management components are covered through content concerning management roles and the requirements they pose with regard to analytical thinking in dynamic contexts, method-driven, target-oriented behaviour, reliability and stress resistance in planning and reporting phases and confident intercultural communication in line with the situation at hand, including English-speaking environments. The communication skills required include those needed for situations in which employees and clients need to be involved, informed or given feedback. The specifics of each major are described in the following sections.

1.1 Content and objectives of the programme

The master's degree corresponds to level 7 of the German Qualifications Framework/European Qualifications Framework, and to the master's level of the German Qualifications Framework for University Degrees. The competencies which are acquired during the course of studies are listed below as "Intended Learning Outcomes". These Intended Learning Outcomes are comprised of "Learning Goals" and "Learning Objectives". The former are superordinate goals for the graduates of this study programme, while the latter refer to concrete tasks performed by the students.

	Graduates act as/with...
Subject-related and analytical competencies	...theory-based finance and tax professionals to identify and address future business challenges.
	<i>Students evaluate theories and concepts in the field of Accounting & Taxation.</i>
	<i>Students write an independent scientific paper on selected issues in the field of Accounting & Taxation based on literature and data.</i>
	...innovative controlling problem solvers in order to optimize corporate financial processes in a sustainable manner.
	<i>The students develop theory-based solution strategies for controlling problems.</i>
	<i>Students apply mathematical and statistical methods for financial analysis in a well-founded and solution-oriented manner.</i>
	...specialists in legal problems in the field of taxation in order to effectively solve tax-related issues.
	<i>The students understand (inter)national legal terms as well as methods and their function in the area of legal foundations.</i>
	<i>Students apply legal terms as well as methods in a well-founded manner to solve case studies.</i>

Communicative and cooperative competencies	...successful discussion leaders for Accounting & Taxation in order to effectively coordinate decision-making processes.
	<i>Students discuss independently developed scientific positions or solutions to problems (e.g. taking into account legal, strategic and institutional aspects) with / in front of representatives from theory and practice.</i>
	<i>Students justify and defend independently developed positions or solutions to problems, taking into account legal, strategic and institutional aspects.</i>
Personal competencies	...responsible decision makers who face the ecological, ethical and social challenges of the future.
	<i>Students recognize the impact of financial and tax decisions on the achievement of corporate goals and on the capital market.</i>
	<i>Students act responsibly with regard to ecological, social or ethical criteria and develop an understanding of leadership roles in an intercultural and diverse context.</i>

The Accounting and Taxation major focuses on the instruments used for internal and external accounting, including tax accounting. Graduates will have acquired a detailed understanding of theoretical knowledge and typical patterns of behaviour. In the areas of controlling, financial reporting and company taxation. They will have learned the meaning of enterprise value, compliance and social responsibility and will have achieved juristic methodological competences. Attractive career prospects can be found in controlling in small and medium-sized enterprises in a variety of industries, in tax consultancy and in audit firms.

1.2 Requirements

The admission requirement for the study programme is the completion of professionally qualifying degree in a relevant bachelor's programme. The programme should have had a minimum duration of at least six semesters, in which at least 180 credit points were acquired, or an equivalent successfully completed course of study with a final grade of 2.7 or better. Furthermore, B2 English language skills as well as C1 German language skills are required at the beginning of the programme.

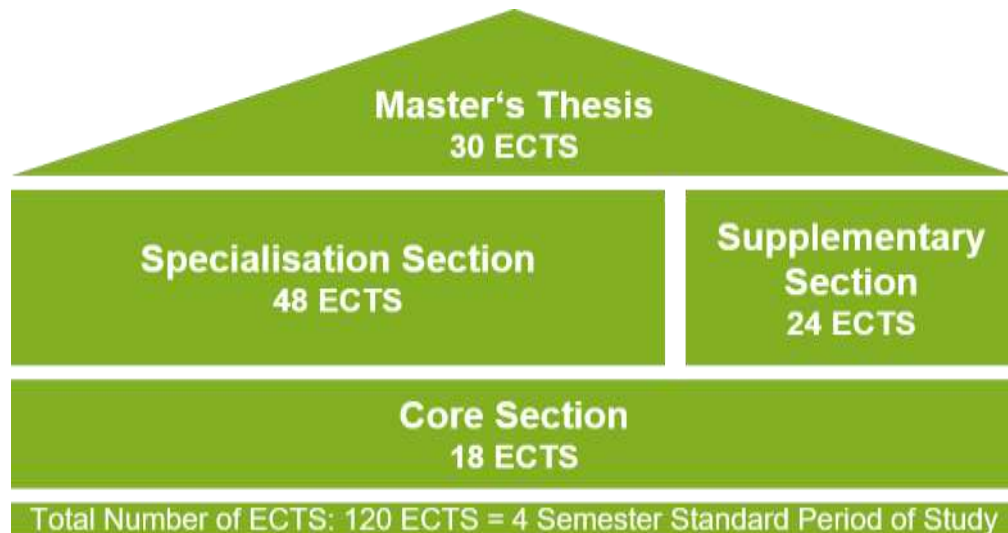
These and other subject-related requirements for the course of study are defined in the **admission regulations**.

1.3 Programme structure

The master's in Business Administration is a 120 ECTS credits programme with a standard study period of four semesters. It is made up of the following sections:

- The core section (18 ECTS credits) consists of basic method modules chosen by the student.
- The specialisation section (48 ECTS credits) consists of modules for the respective major and a seminar.

- The supplementary section (24 ECTS credits) allows students to choose from among a wide range of offerings in the fields of business administration, economics and social sciences.
- The last section is the master's thesis, worth 30 ECTS Credits.



1.4 Study Abroad Option

The WiSo Faculty offers a broad range of study abroad options within an excellent network of prestigious partner universities worldwide. The so-called Study Abroad Programme (STAP) includes ERASMUS exchanges and provides an opportunity for a single-term stay at one of the WiSo Faculty's partner universities.

Successful STAP applicants benefit from direct contact and organisational support at the partner university and are exempt from paying tuition fees there. The range of universities available depends on the master course on which the student is enrolled – the possible options are listed in the **WiSo EXchange (WEX) International Outgoings Portal** (access through the student's UoC account only), along with detailed information on each university.

Every year, in addition to the STAP programme, the WiSo Faculty organises an exclusive short-term study option WiSo@NYC which takes place in New York City.

In addition to these options offered by the Faculty, master students can also apply for a non-WiSo exchange, offered by Dezernat 9 – Internationales (Central International Office of the University of Cologne) within the 'fakultätsübergreifende Partnerschaften' framework. Further possibilities are going abroad as a freemover (i.e. as a student who organises his or her stay abroad individually) or participating in short courses or summer schools offered under separate terms and conditions.

For all study abroad options, the **International Relations Center (ZIB WiSo)** serves as point of information and advice.

The Faculty's Study Abroad Programme (STAP):

Master's students should plan and submit their application for a term abroad at the beginning of their master's studies. The STAP main selection round takes place once a year with an application deadline of 15th January and allows for an application either for fall term or spring term of the following academic year. Detailed information on the selection criteria and the best preparation for a STAP application can be found online in the [STAP Master Application Manual](#). As an exception, if a certain number of slots are still available for spring term, a secondary STAP selection round will be offered in May, with a limited choice of exchange opportunities.

STAP Master – main selection round (fall term and spring term)



* Alternative offer: if no offer can be given at one of the five preferred universities and if slots at other universities are available.

** End of main selection round. In case any exchange slots become available after 15 March, these slots will be made available in a secondary selection round.

STAP Master – secondary selection round (for spring term only)

Please note: there is no guarantee that a secondary selection round will take place every year, nor should a wide range of exchange opportunities be expected.



* Deadline for handing in STAP150522 results (if taken until 1 June) 15 June. ** Alternative offer: if no offer can be given at one of the five preferred universities and if slots at other universities are available.

Credit transfer options from studies abroad:

The WiSo Faculty has put a lot of emphasis on internationalisation in the design of its master courses, offering broad credit transfer options for all kinds of study abroad options. Each master course includes at least one "Studies Abroad" module, with a broad range of courses suitable for credit transfer. In addition, a single course-to-course credit transfer can be considered. For more information on credit transfer rules and regulations, please go to **WiSo Credit Transfer Center** > Information > Studies Abroad. For any questions regarding credit transfer, students can contact the **ZIB WiSo** or the **WiSo Credit Transfer Center**.

1.5 Sample study plan

A semester abroad is recommended in the third or fourth semester.

M.Sc. Programme Business Administration – Accounting & Taxation (with study abroad option)						CP
1. Semester	Core Module (1/2) EC 6 CP	Specialisation Module – Basics (1/2) EC 6 CP	Specialisation Module – Basics (2/2) EC 6 CP	Specialisation Module (1/5) EC 6 CP	Specialisation Module (2/5) EC 6 CP	30
2. Semester	Core Module (2/2) EC 6 CP	Core Module Management Skills* CC 1015MBMSK1 6 CP	Specialisation Module Seminar CC 1016MSATS1 6 CP	Specialisation Module (3/5) EC 6 CP	Specialisation Module (4/5) EC 6 CP	30
3. Semester semester abroad	Supplementary Section Studies Abroad EC 24 CP				Specialisation Module (5/5)** EC 6 CP	30
4. Semester	Master Thesis Business Administration - Accounting & Taxation CC 1015MMACC1 30 CP					30

Sections

Core

Specialisation

Supplementary

* The module can be taken from the first semester onwards, there are no subject-specific requirements. The module is offered every semester.

** Individual crediting of successfully completed studies abroad modules is possible.

M.Sc. Programme Business Administration – Accounting & Taxation						CP
1. Semester	Core Module (1/2) EC 6 CP	Specialisation Module – Basics (1/2) EC 6 CP	Specialisation Module – Basics (2/2) EC 6 CP	Specialisation Module (1/5) EC 6 CP	Specialisation Module (2/5) EC 6 CP	30
2. Semester	Core Module (2/2) EC 6 CP	Specialisation Module Seminar CC 1016MSATS1 6 CP	Specialisation Module (3/5) EC 6 CP	Specialisation Module (4/5) EC 6 CP	Supplementary Module (1/4) EC 6 CP	30
3. Semester	Core Module Management Skills* CC 1015MBMSK1 6 CP	Specialisation Module (5/5) EC 6 CP	Supplementary Module (2/4) EC 6 CP	Supplementary Module (3/4) EC 6 CP	Supplementary Module (4/4) EC 6 CP	30
4. Semester	Master Thesis Business Administration - Accounting & Taxation CC 1015MMACC1 30 CP					30

Sections

Core

Specialisation

Supplementary

* The module can be taken from the first semester onwards, there are no subject-specific requirements. The module is offered every semester.

1.6 Modules with mid-term examinations

Some modules have courses that only run for half a term and usually with twice the normal number of classes. For these modules, the term is divided into two roughly equal halves. In the fall, the mid-term usually ends at the beginning of December; in the spring, it is usually in the middle or at the end of May. Often, the examinations for these courses are held mid-term, enabling students to reduce their examination load at the end of term.

The information regarding the dates of courses and examinations can be found in the campus management system (KLIPS).

1.7 Calculation of the overall mark

The marks for core, supplementary and specialisation sections are calculated as the weighted arithmetic mean of the marks for the respective modules, based on the weighting system described in the examination regulations. In the case of end-of-module examinations consisting of several components, the mark for the module is calculated as specified in the **examination regulations**.

The overall mark for the degree is calculated as the weighted arithmetic mean of the marks for the subject categories and the mark for the master's thesis. For the Business Administration programme, the weighting for the contributions to the overall mark is as follows:

- a) Mark for core section: 18 of 120 ECTS credits
- b) Mark for specialisation section: 48 of 120 ECTS credits
- c) Mark for supplementary section: 24 of 120 ECTS credits
- d) Mark for master's thesis: 30 of 120 ECTS credits

1.8 Rules for failed attempts

Students may retake module examinations that they have failed. The number of attempts is limited to three per module. Modules offered by faculties other than the Faculty of Management, Economics and Social Sciences ("WiSo Faculty") may be subject to different rules.

After failing an exam three times, the **WiSo Student Service Point (WiSSPo)** provides information regarding the possibility and the requirements to receiving additional resit attempts. If none of the first three examination attempts were failed due to cheating or to an offence, further two resit attempts can be granted at any point of the programme. Students who have accumulated at least 90 ECTS can be granted a further additional attempt. If a student fails an examination in the two additional attempts and the extra attempt for students with 90 ECTS or more,

they are deemed to have failed the programme at the final attempt. Where a module examination consists of several components, the candidate must obtain a “bestanden” (pass) mark, or at least an “ausreichend (4,0)” (sufficient) mark, in all of the examination components. All components marked “mangelhaft (5,0)” or “nicht bestanden” (fail) must be retaken.

It is not possible to resit module examinations that have already been passed.

A failed master's thesis can be retaken once, with a new topic. Students can only register for a second attempt after the result of their first attempt being announced.

2 Support for students

2.1 First Point of Contact for Questions and Counselling

The [WiSo Student Service Point](#) (WissPo) is the first, central contact point for students who have questions and problems during their studies. WissPo is also the first point of contact for further counselling offers, e.g. studying abroad, wellbeing, careers guidance. Students can contact WissPo via phone, email or visit in person. Please take note of the opening times and contact details on the website.

2.2 Course registration in KLIPS 2.0

[KLIPS 2.0](#) is the central campus management system of the University of Cologne. At the WiSo Faculty, KLIPS 2.0 serves as a student organisation tool. Students should use it as an online course catalogue, for registration and deregistration of courses and examinations, as well as an overview of the complete study programme and calendar. Information on current dates and deadlines of the WiSo faculty, as well as video tutorials and FAQs about KLIPS can be found on the [WiSo-KLIPS-Support](#) website. If you have further questions, please contact WiSo-KLIPS-Support via this [contact form](#). For questions regarding your KLIPS account, please contact the central [KLIPS support](#) team.

2.3 Exam registration in KLIPS 2.0

Examinations for the programme are always managed via KLIPS 2.0. Students must register for examinations by the specified deadlines. Please note that the registration for courses without restrictions on participation and the registration for the corresponding module examinations are two separate processes in KLIPS 2.0. In courses where participation restrictions exist, the examination registration is generally only possible if the course registration has been submitted beforehand. Most module examinations with a written test format are offered twice per semester. Often, this will be to “space out” the dates, i.e. students can choose the date that best fits their examination schedule. In some cases, however, the second examination may be a genuine repetition of the first, depending on the department/institute concerned.

All examination candidates at the faculty are entitled to see their examination papers after they have been marked. For more information, please visit the [WiSo Examination Office website](#).

Legally binding information concerning examinations and examination procedures is provided by the [WiSo Faculty Examination Office](#). It also issues transcripts of records in German and

English, ranking certificates and letters of assignment to the appropriate term of the programme. All the necessary information and contact details can be found on the [examination office website](#).

3 Curriculum and module descriptions

3.1 Core section

Im Basisbereich gemäß § 28 Absatz 1 Nr. 1 der geltenden Prüfungsordnung müssen die zu Prüfenden 18 LP erwerben.

Group	Module	ECTS	CC/ EC	Required ECTS
Core section Accounting and Taxation	CM Management Skills	6	CC	18
	CM Applied Econometrics (Business Administration)	6	EC	
	CM Microeconomics (Business Administration)	6	EC	
	SpM Empirical Methods and Data Analysis IV	6	EC	
	SpM Empirical Methods and Data Analysis V	6	EC	
	CM Tax Accounting Law	6	EC	
	CM Procedural and corporate law	6	EC	

3.2 Specialisation section

Im Schwerpunktbereich gemäß § 28 Absatz 1 Nr. 2 der geltenden Prüfungsordnung müssen die zu Prüfenden 48 LP erwerben.

Group	Module	ECTS	CC/ EC	Required ECTS
Fundamentals	SpM Taxation I	6	EC	12
	SpM Controlling I	6	EC	
	SpM Accounting I	6	EC	
Advanced	SpM Taxation II	6	EC	30
	SpM Controlling II	6	EC	
	SpM Accounting II	6	EC	
	SpM Advanced Accounting	6	EC	
	SpM Selected Issues in Accounting & Taxation I	6	EC	
	SpM Selected Issues in Accounting & Taxation II	6	EC	
	SpM Practice Seminar	6	EC	
	CM International Tax Law	6	EC	
	CM Indirect Taxation Law	6	EC	
Seminar	SpM Accounting & Taxation Seminar	6	CC	6

3.3 Supplementary section

Im Ergänzungsbereich gemäß § 28 Absatz 1 Nr. 3 der geltenden Prüfungsordnung müssen die zu Prüfenden 24 LP erwerben.

Group	Module	ECTS	CC/EC	Required ECTS
Corporate Development	SpM Business Ethics	6	EC	24
	SpM Strategic Development	6	EC	
	SpM Strategic Human Resource Management	6	EC	
	SpM Strategic Management	6	EC	
	SpM Elective Corporate Development I	6	EC	
	SpM Elective Corporate Development II	6	EC	
	SpM Elective Corporate Development III	6	EC	
Finance	SpM Finance I	6	CC	24
	SpM Finance II	6	CC	
	SpM Finance III	6	CC	
	SpM Finance Advanced IV	6	CC	
Marketing	SpM Brand Management	6	CC	24
	SpM Customer Management	6	CC	
	SpM Marketing Performance Management	6	CC	
	SpM Digital Strategy and Marketing	6	CC	
Supply Chain Management	CM Supply Chain Analytics I	6	CC	24
	CM Supply Chain Analytics II	6	EC	
	SpM Supply Chain Operations	6	CC	
	SpM Supply Chain Strategy	6	EC	
	SpM Supply Chain Planning	6	EC	
	SpM Selected Issues in Behavioural Supply Chain Management ¹	6	EC	
	SpM Selected Issues in Supply Chain Management III ²	6	EC	

Business Analytics & Econometrics	CM Data Analytics I	6	EC	
	CM Data Analytics II	6	EC	
	CM Data Analytics III	6	EC	
	CM Data Analytics IV	6	EC	
	CM Data Analytics V	6	EC	
Information Systems	CM Information Systems I	6	CC	24
	CM Information Systems II	6	CC	
	CM Digital Transformation	6	CC	
	SpM Information Systems I	6	EC	
	SpM Information Systems II	6	EC	
	SpM Information Systems III	6	EC	
Economics for Business Administration	SpM Empirical Methods and Data Analysis I	6	EC	24
	SpM Empirical Methods and Data Analysis II	6	EC	
	SpM Empirical Methods and Data Analysis III	6	EC	
	SpM Empirical Methods and Data Analysis IV	6	EC	
	SpM Empirical Methods and Data Analysis V	6	EC	
	SpM Market Design and Behaviour I	6	EC	
	SpM Market Design and Behaviour II	6	EC	
	SpM Market Design and Behaviour V	6	EC	
	SpM Markets and Economic Policy I	6	EC	
	SpM Markets and Economic Policy II	6	EC	
	SpM Markets and Economic Policy III	6	EC	
	SpM Markets and Economic Policy IV	6	EC	
	SpM Energy and Climate Change I ³	6	EC	
	SpM Energy and Climate Change II ⁴	6	EC	
	SpM Energy and Climate Change III ⁵	6	EC	
	SpM Energy and Climate Change IV ⁶	6	EC	

	SpM Energy and Climate Change V	6	EC	
	CM Macroeconomics	6	EC	
	CM Selected Methods in Economics	6	EC	
	SpM Media Economics	6	EC	
	CM Applied Econometrics (Business Administration)	6	EC	
	CM Microeconomics (Business Administration)	6	EC	
	CM Mathematics	6	EC	
Tax Law	SpM Selected Issues in Accounting & Taxation I	6	EC	24
	SpM Selected Issues in Accounting & Taxation II	6	EC	
	CM Basic Course Tax Law	6	EC	
	CM European Tax Law	6	EC	
	CM Specialisation in Company Law	6	EC	
	CM Income Tax Law	6	EC	
	CM Indirect Taxation Law	6	EC	
	CM Corporate Tax Law	6	EC	
	CM International Tax Law	6	EC	
	CM Selected Issues of Tax Law	6	EC	
Studies Abroad	Studies Abroad I (Business Administration)	6	EC	24
	Studies Abroad II (Business Administration)	6	EC	
	Studies Abroad III (Business Administration)	6	EC	
	Studies Abroad IV (Business Administration)	6	EC	
	Studies Abroad V (Business Administration)	24	EC	

¹ This module was offered for the last time according to the planned rotation in the academic year 2023/2024.

² It is no longer possible to register for the examination if the "SpM Selected Issues in Behavioural Supply Chain Management" examination has previously been successfully completed. Recognition of successfully completed work from the "SpM Selected Issues in Behavioural Supply Chain Management" is excluded.

³ The registration for the examination and recognition is not possible if the examination for the module "SuM Energy and Climate Change I" has already been successfully completed.

⁴ The registration for the examination and recognition is not possible if the examination for the module "SuM Energy and Climate Change II" has already been successfully completed.

⁵ The registration for the examination and recognition is not possible if the examination for the module "SuM Energy and Climate Change III" has already been successfully completed.

⁶ The registration for the examination and recognition is not possible if the examination for the module "SuM Energy and Climate Change IV" has already been successfully completed.

3.4 Extracurricular course me

In addition to their regular studies master's students have the opportunity to take part in extracurricular courses, in which both academic and vocational skills are taught. Thus, studies can have an academic and a professional orientation, serving development of professional competences. The extracurricular course me intends to promote and impart competences that go beyond specialist knowledge or that concern basic scientific or personal attitudes, such as: scientific curiosity, systematic and analytical thinking, dealing with complexity, solution-orientation, the ability to work in a team, foreign language competence and other skills.

The extracurricular course me is offered jointly by the faculties and the Professional Centre of the University of Cologne. The me enables students to pursue their own additional interests, to gain insights into other subjects and faculties, to attend events of social importance, to acquire professionally relevant skills and to attend language courses. In addition, students are offered learning and study aids as part of the extracurricular me, e.g. for scientific work or literature research. Extracurricular courses are not credited, but the participation is noted on the transcript of records.

3.5 Master's thesis

The master's thesis, which carries 30 ECTS credits, is written towards the end of the me. It is intended to show that the student is capable of conducting academic work on and reflecting on a specific problem related to the subject matter covered in the me, while using the necessary methods within a specified period. The topic of the master's thesis must come from the specialisation section or from the subject group taken by the candidate in the supplementary section. If the topic relates to the supplementary section, the candidate must already have accumulated 18 ECTS credits in said supplementary section.

Group master's theses are also permitted provided a clear distinction between and assessment of each candidate's contribution is possible. Objective criteria that make a clear distinction possible, such as sections, page numbers or topics, are used to indicate which student made which contribution. The total workload required of each group member must exceed the requirements for individual masters' theses to an appropriate extent. The difficulty and content of a group thesis must meet the same requirements as for theses undertaken individually and independently. The contribution made by each individual must meet the requirements for masters' theses.

To register to do their master's thesis, students must have accumulated a minimum of 60 ECTS credits. They may take no longer than six months to write the thesis. More detailed information on master's theses can be found in the Examination Regulations.

3.6 Module descriptions

3.6.1 Core Section

CM Management Skills					
Module Code 1015MBMSK1		Workload 180h	ECTS Credits 6	Module Language German and English	Module Availability every term
1	Courses a) Management Skills b) Management Skills		Contact Hours a) 30h b) 30h	Self-Studies a) 150h b) 150h	Course Language a) English b) German
2	Module Content Methods, models, techniques, tools and procedures for analysis and reflection alternatively in the areas of: 1. Communication <ul style="list-style-type: none"> • Moderation and presentation techniques • Communication in complex organisations 2. Group/team organisation <ul style="list-style-type: none"> • Leadership (requirements, influencing factors, success criteria, disturbances, ...) • Goal definition, role definition, task definition and distribution 3. Project management <ul style="list-style-type: none"> • Agile management • Change management • IT tools 4. Leadership <ul style="list-style-type: none"> • Decision Preparation • Leadership • Negotiation • Problem-solving 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the areas of communication, team organisation, project management or leadership. ... analyse current questions and challenges in the areas of communication, team organisation, project management or leadership. ... communicate continuously and purposefully in diverse teams. ... solve team-internal conflicts and target divergences independently. ... present scientific results in a way that is appropriate for the target audience. ... evaluate their own action processes in self- and external reflection and identify development potentials. ... act responsibly considering ecological, social and ethical criteria. ... develop work processes for real problems and challenges. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods seminar				
5	Module Entry Requirements None				

6	Mode of End-Of-Module Examination Combined examination: PRES, TP
7	Prerequisites for Awarding of Credit Points Passing the module examination
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Core Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Core Section Accounting and Taxation Master of Science Business Administration - Finance: Core Section Finance Master of Science Gesundheitsökonomie: Core Section Health Economics Master of Science Business Administration - Marketing: Core Section Marketing Master of Science Business Administration - Corporate Development: Core Section Corporate Development
9	Module Manager AD Dr. Johannes Antweiler
10	Miscellaneous A range of seminars are offered, each focusing on different aspects of management skills.

CM Applied Econometrics (Business Administration)					
Module Code 1289MBAEC1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Applied Econometrics (Master Business Administration)		Contact Hours 60h	Self-Studies 120h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Statistical Foundations and Testing • Experiments and RCTs • Regression (OLS, dummy variables, omitted variable bias, nonlinear models, binary dependent variables) • Instrumental Variables • Regression Discontinuity • Panel data (Fixed effects, differences-in-differences) 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of labour markets. ... assess and discuss findings and research results of specialized theories / methods. ... collect and analyse data material for selected scientific questions using quantitative / qualitative methods. ... justify and defend (independently developed) positions or problem solutions. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... develop work processes for real problems and challenges. ... use techniques of scientific work and good scientific practice. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: Knowledge of basic econometrics and statistics, basic knowledge of R				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems:				

	<p>Supplementary Section Information Systems</p> <p>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</p> <p>Master of Science Business Administration - Accounting and Taxation: Core Section Accounting and Taxation</p> <p>Master of Science Business Administration - Finance: Core Section Finance</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Business Administration - Marketing: Core Section Marketing</p> <p>Master of Arts Politikwissenschaft: Supplementary Section Political Science</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p> <p>Master of Science Business Administration - Corporate Development: Core Section Corporate Development</p>
9	<p>Module Manager</p> <p>Univ.-Prof. Dr. ' Pia Pinger</p>
10	<p>Miscellaneous</p>

CM Microeconomics (Business Administration)					
Module Code 1289MBMBA1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Microeconomics: Game Theory		Contact Hours 60h	Self-Studies 120h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Non-cooperative Game Theory • Normal form games • Extensive form games, with complete and incomplete information • Finitely and infinitely repeated games • Cooperative Game Theory • Core, Shapley-value, bargaining problem • Evolutionary game theory • Social choice theory, voting • Condorcet-paradox, Arrow-theorem 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of Game Theory. ... assess and discuss findings and research results of specialized methods. ... analyse data for selected scientific questions using quantitative methods. ... communicate continuously and purposefully in diverse teams. ... critically evaluate current social developments and develop alternative solutions. ... use techniques of scientific work and good scientific practice. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: Bachelor Level Microeconomics, Macroeconomics, Mathematics				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems				

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	<p>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</p> <p>Master of Science Business Administration - Accounting and Taxation: Core Section Accounting and Taxation</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Business Administration - Marketing: Core Section Marketing</p> <p>Master of Arts Politikwissenschaft: Supplementary Section Political Science</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p> <p>Master of Science Business Administration - Corporate Development: Core Section Corporate Development</p>
9	<p>Module Manager Univ.-Prof. Dr. ' Bettina Rockenbach</p>
10	<p>Miscellaneous</p>

SpM Empirical Methods and Data Analysis IV					
Module Code 1314MSEMD4		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term
1	Courses a) Statistical Analysis of Financial Data b) Topics in Econometrics and Statistics IV		Contact Hours a) 45h b) 45h	Self-Studies a) 135h b) 135h	Course Language a) English b) English
2	Module Content <ul style="list-style-type: none"> • Properties of financial time series • Time series models • Efficiency of financial markets • Empirical analysis of the capital asset pricing model • Empirical analysis of intertemporal asset pricing models • Volatility models • Market Microstructure and high-frequency data 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... collect and analyse data material for selected scientific questions using quantitative / qualitative methods. ... justify and defend (independently developed) positions or problem solutions. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: Solid knowledge of statistical and econometric methods; CM Econometrics or CM Applied Econometrics (Business Administration) or CM Advanced Econometrics				
6	Mode of End-Of-Module Examination Written test: WT (90)				
7	Prerequisites for Awarding of Credit Points Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems				

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	<p>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</p> <p>Master of Science Economics: Specialisation Section Economics Supplementary Section Economics</p> <p>Master of Science Business Administration - Accounting and Taxation: Core Section Accounting and Taxation</p> <p>Master of Science Business Administration - Finance: Core Section Finance</p> <p>Master of Science Economic Research: Supplementary Section Economic Research</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Mathematik: Economics</p> <p>Master of Science Wirtschaftsmathematik: Economics</p> <p>Master of Science Business Analytics & Econometrics: Specialisation Section Business Analytics & Econometrics Supplementary Section Business Analytics & Econometrics</p> <p>Master of Science Informatik: Anwendungsfeld VWL</p>
9	<p>Module Manager Univ.-Prof. Dr. Roman Liesenfeld</p>
10	<p>Miscellaneous</p>

SpM Empirical Methods and Data Analysis V					
Module Code 1314MSEMD5		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - summer term
1	Courses a) Multivariate Statistics b) Panel Data Analysis c) Bayesian Econometrics d) Topics in Econometrics and Statistics V		Contact Hours a) 45h b) 45h c) 45h d) 45h	Self-Studies a) 135h b) 135h c) 135h d) 135h	Course Language a) English b) English c) English d) English
2	Module Content a) Multivariate Statistics: • Analysis of Variance • Eigenvalues • Principal Component Analysis • Factor Analysis • Discriminant Analysis • Cluster Analysis • Multivariate Testing • Correlation Analysis b) Panel Data Analysis: • Static Panel Data Model • Dynamic Panel Data Model • Extensions • Factor Analysis c) Bayesian Econometrics: • Basic Principles of Bayesian Econometrics • Bayesian Estimators and Numerical Integration • Importance Sampling and Markov-Chain-Monte-Carlo • Gaussian Linear Regression Model with Conjugate Priors • Gaussian Linear Regression Model with Non-Conjugate Priors • Linear Regression Model with General Error Covariance Matrix • Time Series Models • Models for discrete dependent variables • Students will practice the use of the methods using econometric software to analyse economic data d) Topics in Econometrics and Statistics 5: • Recent statistical and econometric methods • Applications in business administration, management studies and economics and social sciences				
3	Learning Objectives Students... ... understand advanced, specialized methods in Statistics and Econometrics. ... analyse current questions and challenges in Statistics and Econometrics. ... analyse data material for selected scientific questions using statistical and econometric methods. ... justify and defend (independently developed) positions or problem solutions. ... discuss scientific topics in a professional manner and appropriate to the situation with specialists. ... use techniques of scientific work and good scientific practice.				

	... know and understand the relevant methods and theories for the points mentioned above under "Module content".
4	Teaching and Learning Methods lecture practice
5	Module Entry Requirements Recommendation: CM Econometrics or CM Applied Econometrics (Business Administration) or CM Advanced Econometrics
6	Mode of End-Of-Module Examination Oral examination: OE
7	Prerequisites for Awarding of Credit Points Passing the oral examination of one course. A course is to be attended; the oral examination relates to the content of one course.
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Specialisation Section Economics Supplementary Section Economics Master of Science Business Administration - Accounting and Taxation: Core Section Accounting and Taxation Master of Science Business Administration - Finance: Core Section Finance Master of Science Economic Research: Supplementary Section Economic Research Master of Science International Management: Supplementary Section International Management Master of Science Mathematik: Economics Master of Science Wirtschaftsmathematik: Economics Master of Science Business Analytics & Econometrics: Supplementary Section Business Analytics & Econometrics Master of Science Informatik: Anwendungsfeld VWL Master of Science Business Analytics & Econometrics: Specialisation Section Business Analytics & Econometrics
9	Module Manager Dr. Bastian Gribisch
10	Miscellaneous

CM Tax Accounting Law					
Module Code 1015MBBIL1		Workload 180h	ECTS Credits 6	Module Language German	Module Availability every 2nd term - winter term
1	Courses Tax Accounting Law		Contact Hours 30h	Self-Studies 150h	Course Language German
2	Module Content <ul style="list-style-type: none"> • German Commercial Code • German Fiscal Code/Income Tax Act/Valuation Act • International accounting standards • Tax accounting legal issues • Case studies 				
3	Learning Objectives Students... ... acquire methodological competence in the area of tax accounting law. ... acquire subject expertise to deepen their understanding of tax accounting law. ... learn how to solve new cases using the subject expertise and methodological competence they have acquired. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture				
5	Module Entry Requirements None				
6	Mode of End-Of-Module Examination Written test: WT (120)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Core Section Accounting and Taxation				
9	Module Manager Rechtswissenschaftliche Fakultät Univ.-Prof. Dr. Joachim Hennrichs				
10	Miscellaneous				

CM Procedural and corporate law					
Module Code 1015MBVGR1		Workload 180h	ECTS Credits 6	Module Language German	Module Availability every term
1	Courses a) Basic Course Commercial and Corporate Law b) Tax Procedure Law for Accounting and Taxation		Contact Hours a) 60h b) 60h	Self-Studies a) 120h b) 120h	Course Language a) German b) German
2	Module Content <ul style="list-style-type: none"> • Commercial law (especially the German concept of a “Kaufmann”, commercial register, trading companies, power of “Prokura” and commercial transactions) • Corporate law (especially the German concepts of a civil law partnership, company and general commercial partnership) • Tax procedure law 				
3	Learning Objectives Students... ... gain an overview of the legal framework and key points of tax procedure or corporate law. ... analyse the functions and structural principles of these areas of law, focusing on selected topics (commercial law: the German concept of a “Kaufmann”, commercial register, power of “Prokura”, company law and commercial sale; corporate law: organisational and liability structures of partnerships, tax procedure law). ... critically examine how supreme court rulings interpret and evolve the legal framework for these areas of law. ... thus develop the ability to devise appropriate solutions to cases with which they were previously unfamiliar. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: WT (120)				
7	Prerequisites for Awarding of Credit Points Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.				
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Core Section Accounting and Taxation				
9	Module Manager Univ.-Prof. Dr. Joachim Hennrichs Univ.-Prof. Dr. Johanna Hey				
10	Miscellaneous				

3.6.2 Specialisation Section Accounting and Taxation

SpM Taxation I					
Module Code 1016MSTAX1	Workload 180h	ECTS Credits 6	Module Language German	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Taxation of Companies I		Contact Hours 45h	Self-Studies 135h	Course Language German
2	Module Content <ul style="list-style-type: none"> • Business taxation • Taxation of different legal structures (partnerships and corporations) • Choice of legal structure • International business taxation • Double taxation and anti-tax avoidance legislation • Case studies 				
3	Learning Objectives Students... ... understand advanced, specialized methods in the area of tax law and business taxation. ... analyse current questions and challenges in the area of business taxation. ... assess and discuss findings and results of specialized methods. ... justify and defend (independently developed) positions or problem solutions. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science Business Administration - Accounting and Taxation:				

	<p>Specialisation Section Accounting and Taxation</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Ergänzungsbereich Business Administration</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Univ.-Prof. Dr. Michael Overesch</p>
10	<p>Miscellaneous</p>

SpM Controlling I					
Module Code 1016MSCON1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Operative Controlling (1. Term)		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Fundamentals of controlling • Theory, strategies and methods to support controlling activities • Controlling instruments 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of operative controlling. ... communicate continuously and purposefully in diverse teams. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... develop work processes for real problems and challenges. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: Basic knowledge of internal and external accounting, investment, financing and decision theory				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science Business Administration - Accounting and Taxation: Specialisation Section Accounting and Taxation Master of Science Gesundheitsökonomie: Supplementary Section Health Economics				

	<p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Business Analytics & Econometrics: Supplementary Section Business Analytics & Econometrics</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Ergänzungsbereich Business Administration</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager Univ.-Prof. Dr. Carsten Homburg</p>
10	<p>Miscellaneous This course ends in the middle of the semester (1. term). The exam is offered at the end of the course.</p>

SpM Accounting I					
Module Code 1016MSACC1	Workload 180h	ECTS Credits 6	Module Language German and English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Sustainability Reporting		Contact Hours 45h	Self-Studies 135h	Course Language German and English
2	Module Content <ul style="list-style-type: none"> • Conceptual and Institutional Background • General Requirements • Reporting on Governance Issues • Reporting on Environmental Issues • Reporting on Social Issues • Preparing Sustainability Reports • Assuring Sustainability Reports • Analyzing Sustainability Reports 				
3	Learning Objectives Students... ... learn the conceptual and institutional background underlying sustainability/ESG reporting; ... get to know present and future sustainability reporting requirements; ... apply your learnings by studying and evaluating actual reporting practices and disclosures related to governance, environmental and social issues; ... get to know how sustainability reports are being prepared, assured, and analyzed through real world case studies; ... perform sustainability analyses of real-world companies. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development				

	<p>Master of Science Economics: Supplementary Section Management & Social Sciences</p> <p>Master of Science Business Administration - Accounting and Taxation: Specialisation Section Accounting and Taxation</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Ergänzungsbereich Business Administration</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager Prof. Dr. Maximilian A. Müller</p>
10	<p>Miscellaneous The examination is offered in every term.</p>

SpM Taxation II					
Module Code 1016MSTAX2	Workload 180h	ECTS Credits 6	Module Language German	Module Availability every 2nd term - summer term	Duration 1 Term
1	Courses Taxation of Companies II		Contact Hours 45h	Self-Studies 135h	Course Language German
2	Module Content <ul style="list-style-type: none"> • Corporate tax planning • Tax planning in the case of mergers and acquisitions • Tax planning in the case of international company structures • Taxation and change of corporate form • Case studies 				
3	Learning Objectives Students... ... understand advanced, specialized methods in the area of tax law and business taxation. ... analyse current questions and challenges in the area of business taxation. ... assess and discuss findings and results of specialized methods. ... justify and defend (independently developed) positions or problem solutions. ... act responsibly considering ecological, social and ethical criteria. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: SpM Taxation I				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science Business Administration - Accounting and Taxation: Specialisation Section Accounting and Taxation Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research				
9	Module Manager Univ.-Prof. Dr. Michael Overesch				
10	Miscellaneous				

SpM Controlling II					
Module Code 1016MSCON2	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Strategic Controlling (2. Term)		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Introduction to strategic controlling • Conventional cost management instruments • More recent cost management instruments • Benchmarking 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of strategic controlling. ... communicate continuously and purposefully in diverse teams. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... develop work processes for real problems and challenges. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: Basic knowledge of internal and external accounting, investment, financing and decision theory				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science Business Administration - Accounting and Taxation: Specialisation Section Accounting and Taxation Master of Science Gesundheitsökonomie:				

	<p>Supplementary Section Health Economics</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Business Analytics & Econometrics: Supplementary Section Business Analytics & Econometrics</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Univ.-Prof. Dr. Carsten Homburg</p>
10	<p>Miscellaneous</p> <p>This course starts in the middle of the semester (2. term). The exam is offered at the end of the course.</p>

SpM Accounting II					
Module Code 1016MSACC2	Workload 180h	ECTS Credits 6	Module Language German and English	Module Availability every 2nd term - summer term	Duration 1 Term
1	Courses International Accounting		Contact Hours 45h	Self-Studies 135h	Course Language German and English
2	Module Content <ul style="list-style-type: none"> • Theoretical as well as institutional foundations of IFRS • IASB-Framework • Recognition and measurement of different classes of assets and liabilities • Special issues of individual and consolidated IFRS reports 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area international accounting. ... analyse current questions and challenges in the area of uninternational accounting. ... gain confidence in reporting according to international financial reporting standards (IFRS) with respect to recognition as well as measurement issues. ... acquire knowledge enabling them to interpret IFRS in light of their principle-based character. ... solve new problems and cases, using the subject-related and methodological competence taught in the module. ... apply business valuation concepts within the framework of IFRS accounting. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science Business Administration - Accounting and Taxation: Specialisation Section Accounting and Taxation Master of Science International Management: Supplementary Section International Management Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Finance:				

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	Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development
9	Module Manager Prof. Dr. Maximilian A. Müller
10	Miscellaneous The examination is offered in every term.

SpM Advanced Accounting					
Module Code 1016MSAAC1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - summer term	Duration 1 Term
1	Courses Value-based Controlling		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Basics of value-based controlling (including traditional financial indicators) • Characteristics of capital markets • Effect of capital structure on business value • Shareholder value approach • Discounted cash flow (DCF) method • Value-based indicators and their steering • Working capital management, especially cash management • Risk measurement and risk management • Implementation of a value-based strategy • The Ohlson model 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... collect, systematize and synthesize independently literature on selected scientific questions. ... justify and defend (independently developed) positions or problem solutions. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... act responsibly considering ecological, social and ethical criteria. ... critically evaluate current social developments and develop alternative solutions. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: Basic knowledge of internal and external accounting, investment and financing				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems:				

	<p>Supplementary Section Information Systems</p> <p>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</p> <p>Master of Science Business Administration - Accounting and Taxation: Specialisation Section Accounting and Taxation</p> <p>Master of Science Gesundheitsökonomie: Supplementary Section Health Economics</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Business Analytics & Econometrics: Supplementary Section Business Analytics & Econometrics</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Univ.-Prof. Dr. Carsten Homburg</p>
10	<p>Miscellaneous</p>

SpM Selected Issues in Accounting & Taxation I					
Module Code 1016MSSIS1		Workload 180h	ECTS Credits 6	Module Language German and English	Module Availability every 2nd term - summer term
1	Courses a) Tax Accounting b) Financial Service and Real Estate Taxation c) Taxation of Family Business d) Selected Issues in Controlling I e) Selected Issues in Auditing f) Accounting for capital market transactions		Contact Hours a) 30h b) 30h c) 30h d) 30h e) 30h f) 30h	Self-Studies a) 60h b) 60h c) 60h d) 60h e) 60h f) 60h	Course Language a) English b) English c) German d) English e) German f) German
2	Module Content Selected Issues in managerial accounting, financial accounting, auditing or business taxation				
3	Learning Objectives Students... ... understand advanced, specialized theories or methods in accounting or taxation. ... analyse current questions and challenges in accounting or taxation. ... assess and discuss findings and research results of specialized theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... discuss topics in a professional manner and appropriate to the situation with specialists. ... develop work processes for real problems and challenges. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: PO				
7	Prerequisites for Awarding of Credit Points Passing the module examination: Two lectures must be taken. The exam covers the content of two lectures.				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Specialisation Section Accounting and Taxation Supplementary Section Accounting and Taxation				

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	<p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Area Accounting and Taxation</p>
10	<p>Miscellaneous</p>

SpM Selected Issues in Accounting & Taxation II					
Module Code 1016MSSIS2	Workload 180h	ECTS Credits 6	Module Language German and English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses a) Taxation of Multinational Enterprises b) Taxation of Corporate Groups c) Consolidated Balance Sheets d) Selected Issues in Business Valuation e) Selected Issues in Controlling II		Contact Hours a) 30h b) 30h c) 30h d) 30h e) 30h	Self-Studies a) 60h b) 60h c) 60h d) 60h e) 60h	Course Language a) English b) German c) German d) German e) English
2	Module Content Selected Issues in managerial accounting, financial accounting, auditing , business valuation or business taxation				
3	Learning Objectives Students... ... understand advanced, specialized theories or methods in accounting or taxation. ... analyse current questions and challenges in accounting or taxation. ... assess and discuss findings and research results of specialized theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... discuss topics in a professional manner and appropriate to the situation with specialists. ... develop work processes for real problems and challenges. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture				
5	Module Entry Requirements None				
6	Mode of End-Of-Module Examination Written test: PO				
7	Prerequisites for Awarding of Credit Points Passing the module examination: Two lectures have to be chosen. The exam covers the content of two lectures.				
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Specialisation Section Accounting and Taxation Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems				
9	Module Manager Area Accounting and Taxation				
10	Miscellaneous				

SpM Practice Seminar					
Module Code 1016MSPRX1		Workload 180h	ECTS Credits 6	Module Language German and English	Module Availability every 2nd term - winter term
Duration 1 Term					
1	Courses a) Applied Seminar Business Taxation b) Applied Seminar Financial Accounting c) Applied Seminar Managerial Accounting		Contact Hours a) 60h b) 60h c) 60h	Self-Studies a) 120h b) 120h c) 120h	Course Language a) German b) German c) English
2	Module Content Current topics in the field of managerial accounting or financial accounting or taxation				
3	Learning Objectives Students... ... collect and analyse data / information for selected scientific questions using quantitative / qualitative methods. ... collect, systematize and synthesize independently literature on selected scientific questions. ... write an academic paper on a selected topic. ... justify and defend (independently developed) positions or problem solutions. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... present scientific results in a way that is appropriate for the target audience. ... evaluate their own action processes in self- and external reflection and identify development potentials. ... develop work processes for real problems and challenges. ... use techniques of scientific work and good scientific practice. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods seminar				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Combined examination: PRES, TP				
7	Prerequisites for Awarding of Credit Points Passing the module examination of one course. A course is to be attended; the examination relates to the content of one course.				
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Specialisation Section Accounting and Taxation				
9	Module Manager Area Accounting and Taxation				
10	Miscellaneous				

CM International Tax Law					
Module Code 1015MBISR1		Workload 180h	ECTS Credits 6	Module Language German	Module Availability every 2nd term - summer term
1	Courses International Tax Law		Contact Hours 30h	Self-Studies 150h	Course Language German
2	Module Content <ul style="list-style-type: none"> • Foreign Tax Act • Double Taxation Convention 				
3	Learning Objectives Students... ... acquire legal methodological competence in the field of international tax law. ... receive content-related skills for understanding international tax law. ... learn how to solve new cases by applying the technical and methodological skills acquired. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: WT (120)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Specialisation Section Accounting and Taxation Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems				
9	Module Manager Rechtswissenschaftliche Fakultät Univ.-Prof. Dr.' Johanna Hey				
10	Miscellaneous Language: german				

CM Indirect Taxation Law					
Module Code 1015MBRIS1		Workload 180h	ECTS Credits 6	Module Language German	Module Availability every 2nd term - summer term
1	Courses Indirect Taxation Law		Contact Hours 60h	Self-Studies 120h	Course Language German
2	Module Content • Indirect taxes				
3	Learning Objectives Students... ... acquire legal methodological competence in the field of tax law. ... receive content-related skills for understanding tax law. ... learn how to solve new cases by applying the technical and methodological skills acquired. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements None				
6	Mode of End-Of-Module Examination Written test: WT (120)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Specialisation Section Accounting and Taxation Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems				
9	Module Manager Rechtswissenschaftliche Fakultät Univ.-Prof. Dr.' Johanna Hey				
10	Miscellaneous				

SpM Accounting & Taxation Seminar					
Module Code 1016MSATS1	Workload 180h	ECTS Credits 6	Module Language German and English	Module Availability every 2nd term - summer term	Duration 1 Term
1	Courses a) Seminar Business Taxation b) Seminar Financial Accounting c) Seminar Managerial Accounting		Contact Hours a) 30h b) 30h c) 30h	Self-Studies a) 150h b) 150h c) 150h	Course Language a) German b) German c) English
2	Module Content Current topics in the field of managerial accounting or financial accounting or taxation				
3	Learning Objectives Students... ... collect and analyse data / information for selected scientific questions using quantitative / qualitative methods. ... collect, systematize and synthesize independently literature on selected scientific questions. ... write an academic paper on a selected topic and achieve thereby their own scientific contribution. ... justify and defend (independently developed) positions or problem solutions. ... discuss scientific topics in a professional manner and appropriate to the situation with specialists. ... present scientific results in a way that is appropriate for the target audience. ... evaluate their own action processes in self- and external reflection and identify development potentials. ... use techniques of scientific work and good scientific practice. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods seminar				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Combined examination: PRES, TP				
7	Prerequisites for Awarding of Credit Points Passing the module examination of one course. A course is to be attended; the examination relates to the content of one course.				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Specialisation Section Accounting and Taxation				

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	<p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Area Accounting and Taxation</p>
10	<p>Miscellaneous</p>

3.6.3 Supplementary Section Accounting and Taxation

SpM Business Ethics					
Module Code 1253MSBET1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Managing Business Ethics in Markets and Organisations		Contact Hours 60h	Self-Studies 120h	Course Language English
2	Module Content This module introduces basic business ethics concepts and applies them to decision making of managers and employees. It draws on standard ethics theories, like teleology, deontology, virtue ethics and fairness concepts. Business decisions in organisations and markets are discussed and evaluated in the light of these foundations. Case studies are employed to illustrate and apply the theoretical concepts.				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... assess and discuss findings and research results of specialized theories / methods. ... solve team-internal conflicts and target divergences independently. ... justify and defend (independently developed) positions or problem solutions. ... evaluate their own action processes in self- and external reflection and identify development potentials. ... act responsibly considering ecological, social and ethical criteria. ... critically evaluate current social developments and develop alternative solutions. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems:				

	<p>Supplementary Section Information Systems</p> <p>Master of Science Economics: Supplementary Section Management & Social Sciences</p> <p>Master of Science Gesundheitsökonomie: Supplementary Section Health Economics</p> <p>Master of Science Economic Research: Supplementary Section Economic Research</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Ergänzungsbereich Business Administration</p> <p>Master of Science Business Administration - Corporate Development: Specialisation Section Corporate Development</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p> <p>Master of Arts Medienwissenschaft: Ergänzungsbereich Medienmanagement und Medienökonomie</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Univ.-Prof. Dr. Bernd Irlenbusch</p>
10	<p>Miscellaneous</p> <p>This module can contain courses which takes place either until the middle of the semester (1. term) or from the middle of the semester (2. term). The required examinations are generally offered after the respective term.</p>

SpM Strategic Development					
Module Code 1253MSSDP1		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term
1	Courses Strategic Development: Diverse and Inclusive Organizations		Contact Hours 60h	Self-Studies 120h	Course Language
2	Module Content Examples of topics that will be covered will include: relevance of diversity and inclusion business and moral perspectives on diversity and inclusion types of diversity organizational practices and intervention discrimination and exclusion bystanders and allyship				
3	Learning Objectives Students... ... understand advanced, specialised theories / methods in the area of corporate development. ... analyse current questions and challenges in the area of corporate development. ... assess and discuss findings and research results of specialised theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... act responsibly considering ecological, social and ethical criteria. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements None				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Economics:				

	<p>Supplementary Section Management & Social Sciences</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Ergänzungsbereich Business Administration</p> <p>Master of Science Business Administration - Corporate Development: Specialisation Section Corporate Development</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p> <p>Master of Arts Medienwissenschaft: Ergänzungsbereich Medienmanagement und Medienökonomie</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Univ.-Prof. Dr. ' Anne Burmeister</p>
10	<p>Miscellaneous</p>

SpM Strategic Human Resource Management					
Module Code 1253MSSHR1		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term
1	Courses Strategic Human Resource Management		Contact Hours 60h	Self-Studies 120h	Course Language English
2	Module Content The module teaches how Human Resource Management creates economic value and contributes to the implementation of corporate strategies.				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... communicate continuously and purposefully in diverse teams. ... solve team-internal conflicts and target divergences independently. ... justify and defend (independently developed) positions or problem solutions. ... act responsibly considering ecological, social and ethical criteria. ... develop work processes for real problems and challenges. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Combined examination: WT (60), PRES				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science Gesundheitsökonomie: Supplementary Section Health Economics Master of Science Economic Research: Supplementary Section Economic Research				

	<p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Ergänzungsbereich Business Administration</p> <p>Master of Science Business Administration - Corporate Development: Specialisation Section Corporate Development</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p> <p>Master of Arts Medienwissenschaft: Ergänzungsbereich Medienmanagement und Medienökonomie</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager Univ.-Prof. Dr. Dirk Sliwka</p>
10	<p>Miscellaneous</p>

SpM Strategic Management					
Module Code 1253MSSMG1		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term
1	Courses Strategic Management (1. Term)		Contact Hours 60h	Self-Studies 120h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Fundamentals of strategic management • Basic concepts and tools for analysing strategic positioning for companies on the market • Basic concepts and tools for analysing competition • Applying theoretical concepts on strategic positioning and competition in case studies 				
3	Learning Objectives Students... ... analyse current questions and challenges. ... assess and discuss findings and research results of specialized theories / methods. ... collect and analyse data material for selected scientific questions using quantitative / qualitative methods. ... communicate continuously and purposefully in diverse teams. ... solve team-internal conflicts and target divergences independently. ... justify and defend (independently developed) positions or problem solutions. ... present scientific results in a way that is appropriate for the target audience. ... evaluate their own action processes in self- and external reflection and identify development potentials. ... act responsibly considering ecological, social and ethical criteria. ... critically evaluate current social developments and develop alternative solutions. ... develop work processes for real problems and challenges. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing				

	<p>Master of Science Information Systems: Supplementary Section Information Systems</p> <p>Master of Science Economics: Supplementary Section Management & Social Sciences</p> <p>Master of Science Gesundheitsökonomie: Supplementary Section Health Economics</p> <p>Master of Science Economic Research: Supplementary Section Economic Research</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Ergänzungsbereich Business Administration</p> <p>Master of Science Business Administration - Corporate Development: Specialisation Section Corporate Development</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p> <p>Master of Arts Medienwissenschaft: Ergänzungsbereich Medienmanagement und Medienökonomie</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager Univ.-Prof. Dr. Matthias Heinz</p>
10	<p>Miscellaneous</p>

SpM Elective Corporate Development I					
Module Code 1253MSSIC1		Workload 180h	ECTS Credits 6	Module Language German and English	Module Availability every 2nd term - summer term
1	Courses Elective Corporate Development I		Contact Hours 45h	Self-Studies 135h	Course Language German and English
2	Module Content Varying topics of corporate development				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of corporate development. ... assess and discuss findings and research results of specialized theories / methods. ... collect and analyse data material for selected scientific questions using quantitative / qualitative methods. ... justify and defend (independently developed) positions or problem solutions. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... critically evaluate current social developments and develop alternative solutions. ... use techniques of scientific work and good scientific practice. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements None				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science International Management: Supplementary Section International Management Master of Science Mathematik: Economics Sciences Master of Science Wirtschaftsmathematik:				

	<p>Economics Sciences</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Science Business Administration - Corporate Development: Specialisation Section Corporate Development</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Area Corporate Development</p>
10	<p>Miscellaneous</p>

SpM Elective Corporate Development II					
Module Code 1253MSSIC2		Workload 180h	ECTS Credits 6	Module Language German and English	Module Availability every 2nd term - winter term
1	Courses Elective Corporate Development II		Contact Hours 45h	Self-Studies 135h	Course Language German and English
2	Module Content Varying topics of corporate development				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of corporate development. ... analyse current questions and challenges in the area of corporate development. ... assess and discuss findings and research results of specialized theories / methods. ... solve team-internal conflicts and target divergences independently. ... justify and defend (independently developed) positions or problem solutions. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... critically evaluate current social developments and develop alternative solutions. ... develop work processes for real problems and challenges. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science International Management: Supplementary Section International Management Master of Science Mathematik: Economics Sciences Master of Science Wirtschaftsmathematik:				

	<p>Economics Sciences</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Science Business Administration - Corporate Development: Specialisation Section Corporate Development</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Area Corporate Development</p>
10	<p>Miscellaneous</p>

SpM Elective Corporate Development III					
Module Code 1253MSSIC3		Workload 180h	ECTS Credits 6	Module Language German and English	Module Availability every 2nd term - winter term
1	Courses a) Elective Corporate Development III b) Sustainability & Strategy		Contact Hours a) 60h b) 45h	Self-Studies a) 120h b) 135h	Course Language a) German and English b) English
2	Module Content Changing topics of corporate development.				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of corporate development. ... analyse current questions and challenges in the area of corporate development. ... assess and discuss findings and research results of specialized theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... critically evaluate current social developments and develop alternative solutions. ... develop work processes for real problems and challenges. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods seminar				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Combined examination: PRES, TP				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Mathematik: Economics Sciences Master of Science Wirtschaftsmathematik: Economics Sciences Master of Science Informatik: Anwendungsfeld				

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	Master of Science Business Administration - Corporate Development: Specialisation Section Corporate Development Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik
9	Module Manager Area Corporate Development
10	Miscellaneous

SpM Finance I					
Module Code 1259MSFIN1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Capital Market Theory		Contact Hours 60h	Self-Studies 120h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Investment decisions given uncertainty • Portfolio theory • Asset pricing models • Analysis and valuation of forwards, futures, and options 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of capital market theory. ... analyse current questions and challenges in the area of capital market theory. ... assess and discuss findings and research results of specialized theories / methods. ... discuss scientific topics in a professional manner and appropriate to the situation. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science Business Administration - Finance: Specialisation Section Finance Master of Science International Management: Supplementary Section International Management Master of Science Mathematik:				

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	<p>Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik:</p> <p>Economics Sciences</p> <p>Master of Science Informatik:</p> <p>Anwendungsfeld</p> <p>Master of Science Geographie:</p> <p>Wahlpflichtfach Management & Social Sciences</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre:</p> <p>Ergänzungsbereich Business Administration</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs:</p> <p>Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Univ.-Prof. Dr. Alexander Kempf</p> <p>Dr. Alexander Pütz</p>
10	<p>Miscellaneous</p>

SpM Finance II					
Module Code 1259MSFIN2	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Corporate Finance Theory		Contact Hours 60h	Self-Studies 120h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Financial Planning • Cost of Capital • Firm Valuation • Corporate Restructuring 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of corporate finance. ... analyse current questions and challenges in the area of corporate finance. ... assess and discuss findings and research results of specialized theories / methods. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science Business Administration - Finance: Specialisation Section Finance Master of Science International Management: Supplementary Section International Management				

	<p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Ergänzungsbereich Business Administration</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager Univ.-Prof. Dr. Dieter Hess</p>
10	<p>Miscellaneous</p>

SpM Finance III					
Module Code 1259MSFIN3	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Insurance Economics		Contact Hours 60h	Self-Studies 120h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Insurance demand theory • Production theory in insurance • Market balance in regard to information symmetry and asymmetry • Basics of sector-specific tariff calculation and reserve creation • Claim settlement • Introduction to solvency standards 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of finance or insurance. ... analyse current questions and challenges in the area of finance or insurance. ... assess and discuss findings and research results of specialized theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... critically evaluate current social developments and develop alternative solutions. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science Business Administration - Finance: Specialisation Section Finance				

	<p>Master of Science Gesundheitsökonomie: Supplementary Section Health Economics</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Ergänzungsbereich Business Administration</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager Univ.-Prof. Dr. Heinrich R. Schradin</p>
10	<p>Miscellaneous</p>

SpM Finance Advanced IV					
Module Code 1259MSFIA4	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses a) Value-Based Management in Insurance - Theory and Practice b) Banking c) Advanced Sustainable Finance		Contact Hours a) 60h b) 60h c) 60h	Self-Studies a) 120h b) 120h c) 120h	Course Language a) English b) German c) English
2	Module Content a) Value-Based Management in Insurance - Theory and Practice <ul style="list-style-type: none"> • Introduction in Insurance Management • Insurance Risk and Production Technology • Risk Modelling and Risk Measurement • Risk Management and Shareholder Wealth • Risk-based Capital Allocation • Decision-making in a Value-Based Management Framework • Trends and Challenges in the Insurance Industry b) Banking <ul style="list-style-type: none"> • Introduction to Banking • Theoretical Explanations of Banks • Measurement of Liquidity Risks • Measurement and Management of Credit and Market Risk • Measurement and Management of Operational Risk • Capital Requirements • Bank Management and Bank Controlling c) Advanced Sustainable Finance <ul style="list-style-type: none"> • Introduction to Sustainable Finance • Introduction to R • Data transfer, preparation and analysis • Introduction and application of empirical methods in Sustainable Finance • Performance analyses • Event studies • Matching methods • Quasi-experimental approaches 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of Value-Based Management in Insurance. ... analyse current questions and challenges in the area of Value-Based Management in Insurance. ... assess and discuss findings and research results of specialized theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				

5	Module Entry Requirements none
6	Mode of End-Of-Module Examination Written test: WT (60)
7	Prerequisites for Awarding of Credit Points Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Finance: Specialisation Section Finance Master of Science International Management: Supplementary Section International Management Master of Science Mathematik: Economics Sciences Master of Science Wirtschaftsmathematik: Economics Sciences Master of Science Informatik: Anwendungsfeld Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik
9	Module Manager Area Finance
10	Miscellaneous

SpM Brand Management					
Module Code 1266MSBMG1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - summer term	Duration 1 Term
1	Courses a) Brand Management b) Digital Brand and Customer Analytics c) Building Brands through Innovation		Contact Hours a) 45h b) 45h c) 45h	Self-Studies a) 135h b) 135h c) 135h	Course Language a) English b) English c) English
2	Module Content <p>a) The module covers key questions and challenges of building and managing brands. It consists of both conceptual and applied elements, including presentations by students, case studies, discussions and guest speakers from industry. Students are expected to engage in their own reading of the literature in addition to attending lectures and participating in exercises. Furthermore, they are expected to organise their learning processes independently.</p> <p>b) In today's increasingly digital landscape, businesses are constantly seeking innovative ways to gain a competitive edge. One powerful avenue for achieving this lies in the realm of digital brand and customer analytics. This lecture provides a comprehensive overview of how data-driven insights can shape and optimize brand strategies while enhancing the overall customer experience. Participants will gain insights into how data from different sources (e.g., social media, reviews) can be harnessed to measure the achievement of desirable brand management outcomes via variables such as brand awareness and customer satisfaction. Further application contexts are the extraction of brand characteristics with optimization potential from review data, segmenting customers, and enhancing customer loyalty. Both fundamental methods (e.g. survey design, causality) and modern advanced methods (e.g. artificial intelligence, image classification) are covered. In the exercise sessions, participants will learn how to apply this knowledge practically with state-of-the-art analysis tools, using the software R.</p> <p>Throughout the lecture, attendees will also gain insights into the ethical considerations surrounding digital brand and customer analytics. The discussion will touch upon topics such as data privacy and security, ensuring participants understand the importance of responsible data usage in today's digital marketing landscape.</p> <p>By the end of this lecture, participants will have a solid foundation in digital brand and customer analytics, equipped with the knowledge and tools to harness data effectively to inform strategic decision-making, enhance brand performance, and create meaningful customer experiences in the digital era.</p> <p>c) The course "Building Brands through Innovation" teaches how companies can leverage current macro trends (e.g., digital transformation, generative AI, need to protect the environment) to build strong brands and create an outstanding customer experience. Participants will get a comprehensive overview of the basic concepts, theories, and methods in product and business model innovation and their practical application, especially in the context of typical corporate vs. start-up challenges. Participants will be experiencing a highly immersive learning curriculum, amongst others through interactive sessions with top corporate and start-up leaders, covering various innovation practices, trends, challenges and some of the most up-to-date solutions.</p>				
3	Learning Objectives Students... ... understand advanced, specialized marketing theories, concepts, and methods in the domain of brand management. ... assess and discuss findings and research results of specialized marketing theories, concepts, and methods in the domain of brand management. ... act responsibly considering ecological, social and ethical criteria.				

	... know and understand the relevant methods and theories for the points mentioned above under "Module content".
4	Teaching and Learning Methods lecture practice
5	Module Entry Requirements Recommendation: Basic knowledge of marketing and multivariate methods (e.g., regression analysis, analysis of variance)
6	Mode of End-Of-Module Examination Written test: WT (60)
7	Prerequisites for Awarding of Credit Points Passing the module examination
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science International Management: Supplementary Section International Management Master of Science Business Administration - Marketing: Specialisation Section Marketing Master of Science Mathematik: Economics Sciences Master of Science Wirtschaftsmathematik: Economics Sciences Master of Science Informatik: Anwendungsfeld Master of Science Geographie: Wahlpflichtfach Management & Social Sciences Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Ergänzungsbereich Business Administration Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research Master of Arts Medienwissenschaft: Ergänzungsbereich Medienmanagement und Medienökonomie Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik
9	Module Manager Univ.-Prof. Dr.* Franziska Völckner
10	Miscellaneous This module may consist of at least one course that takes place either until the middle of the semester (1. term) or from the middle of the semester onwards (2. term). You can find this information in

	the KLIPS entry of the corresponding course. The corresponding examinations of courses that take place in the 1. term are often offered in the middle of the semester.
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SpM Customer Management					
Module Code 1266MSCMG1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Customer Management		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content The module covers key questions and challenges of customer management (CRM). It consists of both conceptual and applied elements, including presentations by students, case studies, discussions and guest speakers from industry. Students are expected to engage in their own reading of the literature in addition to attending lectures and participating in exercises. Furthermore, they are expected to organize their learning processes independently.				
3	Learning Objectives Students... ... understand advanced, specialized marketing theories, concepts, and methods in the domain of customer management. ... analyse current questions and challenges in the area of customer management. ... assess and discuss findings and research results of specialized theories / methods. ... act responsibly considering ecological, social and ethical criteria. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: Basic knowledge in marketing				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science International Management: Supplementary Section International Management Master of Science Business Administration - Marketing:				

	<p>Specialisation Section Marketing</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Ergänzungsbereich Business Administration</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p> <p>Master of Arts Medienwissenschaft: Ergänzungsbereich Medienmanagement und Medienökonomie</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Univ.-Prof. Dr. Werner Reinartz</p>
10	<p>Miscellaneous</p> <p>This module may consist of at least one course that takes place either until the middle of the semester (1. term) or from the middle of the semester onwards (2. term). You can find this information in the KLIPS entry of the corresponding course. The corresponding examinations of courses that take place in the 1. term are often offered in the middle of the semester.</p>

SpM Marketing Performance Management					
Module Code 1266MSMPF1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Marketing Performance Management		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content The module deals with central questions of marketing performance management and includes conceptual and applied elements, including presentations by guest speakers and discussions from the world of marketing. Students are required to organise their own learning and working processes independently and self-responsibly in addition to attending lectures and participating in exercises. In addition, it is expected that students read the related literature.				
3	Learning Objectives Students... ... analyse current questions and challenges that arise when quantifying and evaluating marketing activities in financial terms. ... assess and discuss findings and research results of specialised marketing theories, concepts, and methods in the domain of marketing performance management. ... act responsibly considering ecological, social and ethical criteria. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: basic knowledge of marketing and multivariate methods				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science International Management: Supplementary Section International Management Master of Science Business Administration - Marketing:				

	<p>Specialisation Section Marketing</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Business Analytics & Econometrics: Supplementary Section Business Analytics & Econometrics</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Ergänzungsbereich Business Administration</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p> <p>Master of Arts Medienwissenschaft: Ergänzungsbereich Medienmanagement und Medienökonomie</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Univ.-Prof. Dr. Marc Fischer</p>
10	<p>Miscellaneous</p> <p>This module may consist of at least one course that takes place either until the middle of the semester (1. term) or from the middle of the semester onwards (2. term). You can find this information in the KLIPS entry of the corresponding course. The corresponding examinations of courses that take place in the 1. term are often offered in the middle of the semester.</p>

SpM Digital Strategy and Marketing					
Module Code 1266MSDSM1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - summer term	Duration 1 Term
1	Courses Digital Strategy and Marketing		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content The emergence of the internet, mobile devices, the ability to automate tasks and the abundance of data is dramatically changing society and businesses. This module exposes students to a wide range of issues and questions related to this "digital" transformation. The module consists of both conceptual as well as applied tools and frameworks to understand business models and the organization of industries. The module aims at covering both the supply side (infrastructure, operations, etc.) as well as the demand side (customer, marketing, etc.). Students are expected to share their own knowledge and to use ongoing events (e.g., new companies, current news, IPOs, etc.) to apply the concepts they learn.				
3	Learning Objectives Students... ... understand economic and strategic frameworks related to industrial organization, business models, and tactical decisions. ... analyse current questions and challenges related to the ongoing changes in business and society as a result of digital technologies. ... assess and discuss findings and research results of specialised theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... act responsibly considering ecological, social and ethical criteria. ... critically evaluate current social developments and develop alternative solutions. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: basic knowledge of marketing and economics				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development:				

	<p>Supplementary Section Corporate Development</p> <p>Master of Science Economics: Supplementary Section Management & Social Sciences</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Business Administration - Marketing: Specialisation Section Marketing</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Ergänzungsbereich Business Administration</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p> <p>Master of Arts Medienwissenschaft: Ergänzungsbereich Medienmanagement und Medienökonomie</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Univ.-Prof. Dr. Hernán Bruno</p>
10	<p>Miscellaneous</p> <p>This module may consist of at least one course that takes place either until the middle of the semester (1. term) or from the middle of the semester onwards (2. term). You can find this information in the KLIPS entry of the corresponding course. The corresponding examinations of courses that take place in the 1. term are often offered in the middle of the semester.</p>

CM Supply Chain Analytics I					
Module Code 1271MBSCA1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Predictive Analytics		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Introduction Data Analysis/Data Science • Introduction Programming with Python • Methods of Demand Forecasting 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of data science. ... collect and analyse data material for selected scientific questions using quantitative / qualitative methods. ... communicate continuously and purposefully in diverse teams. ... solve team-internal conflicts and target divergences independently. ... justify and defend (independently developed) positions or problem solutions. ... present scientific results in a way that is appropriate for the target audience. ... develop work processes for real problems and challenges. ... use techniques of scientific work and good scientific practice. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: PO				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Core Section Supply Chain Management Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development:				

	<p>Supplementary Section Corporate Development</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Ergänzungsbereich Business Administration</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Prof. Dr. Nicolas Fugger</p> <p>Area Supply Chain Management</p>
10	<p>Miscellaneous</p>

CM Supply Chain Analytics II					
Module Code 1271MBSCA2	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Prescriptive Analytics		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Introduction Analytical Modelling • Introduction Optimisation • Solving Optimisation Case Studies in Python 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of data science / optimisation. ... collect and analyse data material for selected scientific questions using quantitative / qualitative methods. ... communicate continuously and purposefully in diverse teams. ... solve team-internal conflicts and target divergences independently. ... justify and defend (independently developed) positions or problem solutions. ... present scientific results in a way that is appropriate for the target audience. ... develop work processes for real problems and challenges. ... use techniques of scientific work and good scientific practice. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: PO				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Core Section Supply Chain Management Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development:				

	<p>Supplementary Section Corporate Development</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Ergänzungsbereich Business Administration</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Prof. Dr. Andreas Fügner</p> <p>Area Supply Chain Management</p>
10	<p>Miscellaneous</p>

SpM Supply Chain Operations					
Module Code 1271MSSOP1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - summer term	Duration 1 Term
1	Courses Supply Chain Operations		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Inventory Management • Contract Design • Capacity and Revenue Management • Supply Chain Management 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods to control supply chains. ... analyse current questions and challenges in supply chain management. ... communicate continuously and purposefully in diverse teams. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... present scientific results in a way that is appropriate for the target audience. ... act responsibly considering ecological, social and ethical criteria. ... use techniques of scientific work and good scientific practice. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: The CM Supply Chain Analytics I should have been completed.				
6	Mode of End-Of-Module Examination Written test: PO				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Specialisation Section Supply Chain Management Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development:				

	<p>Supplementary Section Corporate Development</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Ergänzungsbereich Business Administration</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Area Supply Chain Management</p> <p>Univ.-Prof. Dr. Ulrich W. Thonemann</p>
10	<p>Miscellaneous</p>

SpM Supply Chain Strategy					
Module Code 1271MSSSY1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Supply Chain Strategy		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Strategy Formation • Product development • Process Design • Process Simulation • Applications 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods for formulation and implementation of strategies in the context of supply chain and operations management. ... analyse current questions and challenges in supply chains. ... assess and discuss findings and research results of specialized theories / methods. ... communicate continuously and purposefully in diverse teams. ... justify and defend (independently developed) positions or problem solutions. ... act responsibly considering ecological, social and ethical criteria. ... critically evaluate current social developments and develop alternative solutions. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: PO				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development				

	<p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Ergänzungsbereich Business Administration</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p> <p>Master of Science Business Administration - Supply Chain Management: Specialisation Section Supply Chain Management</p>
9	<p>Module Manager Univ.-Prof. Dr. Fabian Sting Area Supply Chain Management</p>
10	<p>Miscellaneous</p>

SpM Supply Chain Planning					
Module Code 1271MSSPL1	Workload 180h	ECTS Credits 6	Module Language German and English	Module Availability every 2nd term - summer term	Duration 1 Term
1	Courses a) Project Management b) Production Management		Contact Hours a) 45h b) 45h	Self-Studies a) 135h b) 135h	Course Language a) English b) German
2	Module Content Selected topics in Supply Chain Management: a) Project Management: • Project Definition and Scoping • Project Risk Analysis and Risk Management • Resource Allocation and Budgeting • Project Scheduling • Project Monitoring • Project Portfolio Management • Managing Human Behaviour in Projects b) Production Management: • Supply Chain Design • Demand Planning • Program Planning • Lotsizing and Scheduling • Inventory Management				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in Supply Chain Planning. ... analyse current questions and challenges in Supply Chain Planning. ... assess and discuss findings and research results of specialized theories / methods. ... communicate continuously and purposefully in diverse teams. ... justify and defend (independently developed) positions or problem solutions. ... act responsibly considering ecological, social and ethical criteria. ... critically evaluate current social developments and develop alternative solutions. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: The CM Supply Chain Analytics I and II should have been completed.				
6	Mode of End-Of-Module Examination Written test: PO				
7	Prerequisites for Awarding of Credit Points Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.				

8	<p>Other Programmes that Use the Module</p> <p>Master of Science Business Administration - Supply Chain Management: Specialisation Section Supply Chain Management</p> <p>Master of Science Economics: Supplementary Section Management & Social Sciences</p> <p>Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation</p> <p>Master of Science Business Administration - Finance: Supplementary Section Finance</p> <p>Master of Science Business Administration - Marketing: Supplementary Section Marketing</p> <p>Master of Science Information Systems: Supplementary Section Information Systems</p> <p>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Area Supply Chain Management</p>
10	<p>Miscellaneous</p>

SpM Selected Issues in Behavioural Supply Chain Management					
Module Code 1271MSIBS1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - summer term	Duration 1 Term
1	Courses Behavioral Supply Chain Management		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Behavioural Decision Making • Behavioural Management • Decision Heuristics 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in Behavioural Operations Management. ... assess and discuss findings and research results of specialized theories / methods. ... collect and analyse data material for selected scientific questions using quantitative / qualitative methods. ... prepare independently a research design for a question. ... communicate continuously and purposefully in diverse teams. ... justify and defend (independently developed) positions or problem solutions. ... present scientific results in a way that is appropriate for the target audience. ... use techniques of scientific work and good scientific practice. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: The basic modules Supply Chain Analytics I and II should have been completed.				
6	Mode of End-Of-Module Examination Written test: PO				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Specialisation Section Supply Chain Management Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development:				

	Supplementary Section Corporate Development Master of Science International Management: Supplementary Section International Management Master of Science Mathematik: Economics Sciences Master of Science Wirtschaftsmathematik: Economics Sciences Master of Science Informatik: Anwendungsfeld Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik
9	Module Manager Prof. Dr. Nicolas Fugger Area Supply Chain Management
10	Miscellaneous

SpM Selected Issues in Supply Chain Management III					
Module Code 1271MSSCM3		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - summer term
1	Courses Behavioral Supply Chain Management		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content Behavioral Decision Making Behavioral Management Decision Heuristics				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in Behavioral Operations Management. ... assess and discuss findings and research results of specialized theories / methods in Behavioral Operations Management. ... collect and analyse data material for selected scientific questions using quantitative / qualitative methods in Behavioral Operations Management. ... prepare independently a research design for a question in Behavioral Operations Management. ... communicate continuously and purposefully in diverse teams in Behavioral Operations Management. ... justify and defend (independently developed) positions or problem solutions in Behavioral Operations Management. ... present scientific results in a way that is appropriate for the target audience in Behavioral Operations Management. ... use techniques of scientific work and good scientific practice.				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: PO				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Specialisation Section Supply Chain Management Master of Science International Management: Supplementary Section International Management Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance				

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	<p>Master of Science Business Administration - Marketing: Supplementary Section Marketing</p> <p>Master of Science Information Systems: Supplementary Section Information Systems</p> <p>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p> <p>Master of Science Informatik: Anwendungsfeld</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p>
9	<p>Module Manager Prof. Dr. Nicolas Fugger</p>
10	<p>Miscellaneous</p>

CM Data Analytics I					
Module Code 1314MBSTC1		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term
1	Courses Statistics for Data Analytics		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Probability theory: Probability distributions, (conditional) density functions • Linear (multiple) regression, conditional expectation function • Assumptions, model selection, hypotheses test • Maximum Likelihood • Time Series 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the field of statistics. ... analyse current questions and challenges in the field of statistics. ... assess and discuss findings and research results of specialized theories / methods. ... act responsibly considering ecological, social and ethical criteria. ... develop work processes for real problems and challenges. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: WT (90)				
7	Prerequisites for Awarding of Credit Points Passing the module examination.				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science Economic Research:				

	<p>Supplementary Section Economic Research</p> <p>Master of Science International Management:</p> <p>Supplementary Section International Management</p> <p>Master of Arts Politikwissenschaft:</p> <p>Supplementary Section Political Science</p> <p>Master of Science Business Analytics & Econometrics:</p> <p>Core Section Business Analytics & Econometrics</p> <p>Master of Science Sociology: Social and Economic Psychology:</p> <p>Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research:</p> <p>Supplementary Section Sociology and Social Research</p>
9	<p>Module Manager</p> <p>Jun.-Prof. Dr. Sven Otto</p>
10	<p>Miscellaneous</p> <p>Literature: Wooldridge, "Introductory Econometrics" (chapter 1-9)</p>

CM Data Analytics II					
Module Code 1277MBPDA1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Programming for Data Analytics		Contact Hours 30h	Self-Studies 150h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Introduction to the statistical software R, including statistical modelling in R • Use of R for data analysis and presentation • Introduction to programming in R and the design of user-defined statistical diagrams 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the field of programming and data analytics. ... analyse current questions and challenges in the field of programming and data analytics. ... assess and discuss findings and research results of specialized theories / methods. ... act responsibly considering ecological, social and ethical criteria. ... develop work processes for real problems and challenges. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture				
5	Module Entry Requirements None				
6	Mode of End-Of-Module Examination Written test: PO				
7	Prerequisites for Awarding of Credit Points Passing the module examination.				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science Economic Research: Supplementary Section Economic Research Master of Science International Management:				

	<p>Supplementary Section International Management</p> <p>Master of Arts Politikwissenschaft:</p> <p>Supplementary Section Political Science</p> <p>Master of Science Business Analytics & Econometrics:</p> <p>Core Section Business Analytics & Econometrics</p> <p>Master of Science Sociology: Social and Economic Psychology:</p> <p>Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research:</p> <p>Supplementary Section Sociology and Social Research</p>
9	<p>Module Manager</p> <p>Univ.-Prof. Dr. Markus Weinmann</p>
10	<p>Miscellaneous</p> <p>Literature: Wickham, "R for Data Science"</p>

CM Data Analytics III					
Module Code 1277MBMLA1		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term
1	Courses Machine Learning and Artificial Intelligence		Contact Hours 60h	Self-Studies 120h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Basics of the methods of Machine Learning and Artificial Intelligence (AI) • Basics of both supervised and unsupervised methods (e.g. decision trees, random forests, boosting, support vector machines, neural networks, deep and opponent learning, ensemble learning, principal component analysis, factor analysis and diverse learning or multidimensional scaling) • Translation of business problems into machine learning use cases; feasibility and impact • Responsible implementation of machine learning projects in compliance with ethical standards 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the field of machine learning and AI. ... analyse current questions and challenges in the field of machine learning and AI. ... assess and discuss findings and research results of specialized theories / methods. ... act responsibly considering ecological, social and ethical criteria. ... develop work processes for real problems and challenges. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements None				
6	Mode of End-Of-Module Examination Written test: PO				
7	Prerequisites for Awarding of Credit Points Passing the module examination.				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Management & Social Sciences				

	Master of Science Economic Research: Supplementary Section Economic Research Master of Science International Management: Supplementary Section International Management Master of Arts Politikwissenschaft: Supplementary Section Political Science Master of Science Business Analytics & Econometrics: Core Section Business Analytics & Econometrics Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research
9	Module Manager Univ.-Prof. Dr. Markus Weinmann
10	Miscellaneous Literature: James, Witten, Hastie, Tibshirani, "Introduction to statistical learning"

CM Data Analytics IV					
Module Code 1314MBAST1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Advanced Statistics for Data Analysis		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Potential Outcomes and Treatment Effects • Randomized Experiments • Matching Estimators • Regression Discontinuity • Instrumental Variables • Difference-in-Differences Estimation 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the field of advanced statistics. ... analyse current questions and challenges in the field of advanced statistics. ... assess and discuss findings and research results of specialized theories / methods. ... act responsibly considering ecological, social and ethical criteria. ... develop work processes for real problems and challenges. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements None				
6	Mode of End-Of-Module Examination Written test: PO				
7	Prerequisites for Awarding of Credit Points Passing the module examination.				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Management & Social Sciences				

	Master of Science Economic Research: Supplementary Section Economic Research Master of Science International Management: Supplementary Section International Management Master of Arts Politikwissenschaft: Supplementary Section Political Science Master of Science Business Analytics & Econometrics: Core Section Business Analytics & Econometrics Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research
9	Module Manager Prof. Dr. Tom Zimmermann
10	Miscellaneous Literature: Angrist and Pischke, "Mostly Harmless Econometrics"

CM Data Analytics V					
Module Code 1277MBDMA1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Data Management and Data Visualization		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Fundamentals of data storage, data cleansing and retrieval; data use and data quality for data analysis • Fundamentals of metadata; methods of data integration; data models and software architectures for the integration of different data types • Data management methods and practices (e.g. relational databases, SQL, NoSQL databases, data manipulation, access to data sources, Web APIs, scraping/crawling and parsing of text data) • Basics of data visualization (e.g. cognition, design principles for diagrams and graphics, visualization of different data types) • Methods and techniques of data visualization (e.g. tableau, R, dashboards, digital presentations) 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the field of programming and data analytics. ... analyse current questions and challenges in the field of programming and data analytics. ... assess and discuss findings and research results of specialized theories / methods. ... act responsibly considering ecological, social and ethical criteria. ... develop work processes for real problems and challenges. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements None				
6	Mode of End-Of-Module Examination Written test: WT (90)				
7	Prerequisites for Awarding of Credit Points Passing the module examination.				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems				

	Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science Economic Research: Supplementary Section Economic Research Master of Science International Management: Supplementary Section International Management Master of Arts Politikwissenschaft: Supplementary Section Political Science Master of Science Business Analytics & Econometrics: Core Section Business Analytics & Econometrics Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research
9	Module Manager Univ.-Prof. Dr. Markus Weinmann
10	Miscellaneous

CM Information Systems I					
Module Code 1277MBISY1		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term
1	Courses Information Systems and Environmental Sustainability		Contact Hours 60h	Self-Studies 120h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Forms and types of sustainability • Key sustainability indicators • Green IT • Green IS • Transformation potential of information systems for organizational sustainability • Sustainable development of information systems • Sustainable use of information systems • Sustainable management of information systems 				
3	Learning Objectives Students... ... understand methods and theories in the area of sustainable development, use and management of information systems. ... analyse current questions and challenges in the area of organisational sustainability. ... justify and defend (independently developed) positions or problem solutions. ... act responsibly considering ecological, social and ethical criteria. ... critically evaluate current social developments and develop alternative solutions. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: WT (90)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science International Management:				

	<p>Supplementary Section International Management</p> <p>Master of Science Information Systems:</p> <p>Core Section Information Systems</p> <p>Master of Arts Medienwissenschaft:</p> <p>Ergänzungsbereich Medienmanagement und Medienökonomie</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs:</p> <p>Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Prof. Dr. Stefan Seidel</p>
10	<p>Miscellaneous</p> <p>There may be case studies and exercises to be prepared in groups and presented by the students in class. The solutions presented will be analysed and discussed. Students will be advised of compulsory reading on a term-by-term basis.</p>

CM Information Systems II					
Module Code 1277MBISY2	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Analytics and Applications		Contact Hours 60h	Self-Studies 120h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Introduction to data analysis and business intelligence processes • Components of the data science (business) process • Use of data and information for business models • Business analytics, predictive modeling & machine learning • Methods from supervised and unsupervised learning • Evaluation and tuning of machine learning models • Data/text/web mining, gaining insights from raw data 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of Data Science and Machine Learning. ... solve team-internal conflicts and target divergences independently. ... justify and defend (independently developed) positions or problem solutions. ... develop work processes for real problems and challenges. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: PO				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Management & Social Sciences Master of Science International Management: Supplementary Section International Management Master of Science Information Systems:				

	<p>Core Section Information Systems</p> <p>Master of Arts Medienwissenschaft: Ergänzungsbereich Medienmanagement und Medienökonomie</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Univ.-Prof. Dr. Wolf Ketter</p>
10	<p>Miscellaneous</p> <p>Please read the syllabus before joining this class. The participation in the first lecture is strongly recommended.</p>

CM Digital Transformation					
Module Code 1277MBDTF1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Digital Transformation and Innovation		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content The Digital Transformation phenomenon: What do we understand by "Digital Transformation"? What is the scope of the phenomenon, what are examples? How can we structure the phenomenon for discussion? Key Business Trends: Which trends affect value creation? Which trends a digital leader has to look out for? Digital Leadership: What are the most important topics for a digital leader? [Ambidexterity, Innovator's Dilemma, Toxic Thinking, Change Management, Leadership] Business Patterns: What is a business model and how to describe it? Why and how can we systematically innovate a business models? Which tools can we use? Managing External Resources: Why we need to extent traditional information management towards IM 2.0. What are strategic implications of public social media for companies? Which role plays crowdsourcing and the gig-economy? Everything-as-a-Service: From products to services / the economics of cloud computing /servitization / sharing economy Platforms: What are platform-type business models and how are they different? What are managerial decisions regarding platform businesses? Competing on Analytics: How can companies gain competitive advantage through better decision making? Blockchain and Crypto: What is it? How to transform centralized organizations; DeFi, DAO, Smart Contracts, Use Cases Bitcoin and Ethereum				
3	Learning Objectives Students... ... analyse current questions and challenges of digital transformation and business model innovation. ... justify and defend (independently developed) positions or problem solutions. ... critically evaluate current social developments and develop alternative solutions. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management				

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	<p>Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation</p> <p>Master of Science Business Administration - Finance: Supplementary Section Finance</p> <p>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</p> <p>Master of Science Economics: Supplementary Section Management & Social Sciences</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Information Systems: Core Section Information Systems</p> <p>Master of Arts Medienwissenschaft: Ergänzungsbereich Medienmanagement und Medienökonomie</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager Univ.-Prof. Dr. Detlef Schoder</p>
10	<p>Miscellaneous Students will be advised of compulsory reading on a term-by-term basis.</p>

SpM Information Systems I					
Module Code 1277MSISY1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every term	Duration 1 Term
1	Courses a) Advanced Analytics and Applications b) Sustainable Digital Innovation Lab c) Case Project Digital Transformation		Contact Hours a) 60h b) 60h c) 60h	Self-Studies a) 120h b) 120h c) 120h	Course Language a) English b) English c) English
2	Module Content a) Advanced Analytics and Applications <ul style="list-style-type: none"> • Business analytics applications • Information quality • Explanatory analytics • Predictive analytics • Data mining process • Predictive models • Classification methods • Clustering and data reduction methods • Gaussian Mixture models • Sampling methods • Neural networks and Deep learning • Time Series • Causal inference • Identification of Treatment Effects • Ensemble Learning • Introduction to Reinforcement Learning • Programming Language: Python b) Sustainable Digital Innovation Lab <ul style="list-style-type: none"> • Introduction to global sustainability challenges and digital innovation • Emergent digital technology stacks (hardware and software) • Systems development practices suitable for complex contexts and requirements • Development of ideas to solve the design challenge • Project and team management • Design and implementation of information systems • Prototyping and testing c) Case Project Digital Transformation <ul style="list-style-type: none"> • Digital Strategy Lab • Digital Strategy Ideation (Design Thinking) • Digital Strategy Development • Digital Transformation (Development of a Technical Solution / Use-Case / Prototype based on the Developed Strategy) 				
3	Learning Objectives Students... ... analyse current questions and challenges in the areas of: (a) Data Science and Machine Learning, (b) digital innovation, digital technologies, systems development, sustainability, (c) digital strategy and innovation. ... solve team-internal conflicts and target divergences independently. ... present scientific results in a way that is appropriate for the target audience. ... critically evaluate current social developments and develop alternative solutions. ... develop work processes for real problems and challenges.				

	... know and understand the relevant methods and theories for the points mentioned above under "Module content".
4	Teaching and Learning Methods lecture practice
5	Module Entry Requirements none
6	Mode of End-Of-Module Examination Written test: PO
7	Prerequisites for Awarding of Credit Points Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Information Systems: Specialisation Section Information Systems Master of Science Business Analytics & Econometrics: Supplementary Section Business Analytics & Econometrics Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik
9	Module Manager Univ.-Prof. Dr. Wolf Ketter
10	Miscellaneous

SpM Information Systems II					
Module Code 1277MSISY2	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every term	Duration 1 Term
1	Courses a) Emerging Electronic Business b) Digital Design c) IT Entrepreneurship d) Bayesian Data Analytics		Contact Hours a) 45h b) 30h c) 50h d) 45h	Self-Studies a) 135h b) 150h c) 130h d) 135h	Course Language a) English b) English c) English d) English
2	Module Content a) Emerging Electronic Business • Current IT trends and the transformation of electronic business into ""ambient business"" in the context of networked and computerised objects and environments (Internet of Things, smart Environments) • Conceptual basics of relevant technologies (including sensors, RFID, telecommunication) • Design and applications of smart environments • Design of intuitive human-computer interaction (HCI) • Context awareness and context-based services • Freely offering and sharing Information as a way of adding value • Economic, social and ethical effects of increasingly omnipresent information technology b) Digital Design Introduction to product design and digital innovation Emerging digital technology stacks (hardware and software.) System development practices appropriate for complex contexts and requirements. Developing ideas to solve the design challenge. Project and team management Design and implementation of information systems Prototyping and testing c) IT Entrepreneurship • Fundamentals of entrepreneurship • Forms of entrepreneurship • Process models of entrepreneurship • IT-centered start-up industries • Digital technologies as enablers and triggers of entrepreneurship • Practices for developing and presenting start-up ideas d) Bayesian Data Analytics • Advanced methods for data analysis of business data; alternating topics based on real research projects, e.g.: • Ensemble methods • Social media and network analysis • Text analytics, text mining, NLP • Neural Nets • Heterogeneous Treatment Effects • Multi-Armed Bandits				
3	Learning Objectives Students... ... analyse current questions and challenges: ... a) in the area of latest technical and business-related developments in (emerging) electronic businesses.				

	<p>... b) in data analytics, data warehousing, and data mining.</p> <p>... c) in IT-centric entrepreneurship</p> <p>... d) in data analysis for entrepreneurs.</p> <p>... act responsibly considering ecological, social and ethical criteria.</p> <p>... critically evaluate current social developments and develop alternative solutions.</p> <p>... develop work processes for real problems and challenges.</p> <p>... know and understand the relevant methods and theories for the points mentioned above under "Module content".</p>
4	<p>Teaching and Learning Methods</p> <p>lecture</p> <p>practice</p>
5	<p>Module Entry Requirements</p> <p>none</p>
6	<p>Mode of End-Of-Module Examination</p> <p>Written test: PO</p>
7	<p>Prerequisites for Awarding of Credit Points</p> <p>Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.</p>
8	<p>Other Programmes that Use the Module</p> <p>Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management</p> <p>Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation</p> <p>Master of Science Business Administration - Finance: Supplementary Section Finance</p> <p>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</p> <p>Master of Science Information Systems: Specialisation Section Information Systems</p> <p>Master of Science Business Analytics & Econometrics: Supplementary Section Business Analytics & Econometrics</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Univ.-Prof. Dr. Christoph Rosenkranz</p>
10	<p>Miscellaneous</p> <p>a) Lecture is held in a project-based style. Students develop application scenarios and/ or prototypes for emerging electronic business, implement them, and present them in class. b) The course will employ a project-based format. c) Required readings are announced at the beginning of the semester.</p>

SpM Information Systems III					
Module Code 1277MSISY3	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every term	Duration 1 Term
1	Courses a) Artificial Intelligence and Information Management b) Applied Mathematical Optimization c) Decision Making under Uncertainty d) Metaverse Technologies and Business Models		Contact Hours a) 50h b) 45h c) 30h d) 50h	Self-Studies a) 130h b) 135h c) 150h d) 130h	Course Language a) English b) English c) English d) English
2	Module Content a) Artificial Intelligence and Information Management Assess recent developments in AI, in particular the role of Artificial Neural Networks (Neural Networks, NNs) Learn and deploy prominent computer vision models (Convolutional Neural Networks, CNNs) Learn and deploy most recent language models and transformer approaches to „compute text“ (Natural Language Processing, NLP) Learn about the challenges semi-structured and unstructured data poses for analysis Think of (new) applications in the field of Information Management based on the processing of unstructured and semi-structured data Get sensitive towards managerial implications of the advancements in AI for Information Management: How to create AI-driven innovations (product, processes, business models) Learn about the role of the data value chain and the transformative power of AI for data-driven businesses Understand how companies build AI capability What does the intensified application of AI mean for the future of work and separation of work between humans and machines Learn about „Responsible AI“ and seize the challenges of an „eXplainable AI (XAI)“ Understand the fundamental problem of bias (in data, in models, in algorithms) and ethical challenges. Also get equipped with concepts and methods to alleviate problems of unfair profiling and non-compliant use of data. Discuss the current state of AI regulation b) Applied Mathematical Optimization Fundamentals of Sustainable Information Systems Fundamentals of electricity markets Domain knowledge in Sustainable Energy Applied methods of Mathematical Optimization as well as their implementation; in particular: Linear Programming & solution strategies, Bi-Level-, stochastic-, robust-, and distributed optimization as well as decomposition Modern use cases from leading research c) Decision Making under Uncertainty <ul style="list-style-type: none"> • Probabilistics • Bayesian Networks • (Hidden) Markov Decision Process • Dynamic Programming • Forecasting and Time-Series Prognose und Zeitreihenanalyse • Agent-based Decision and Reinforcement Learning 				

	<p>d) Metaverse Technologies and Business Models</p> <ul style="list-style-type: none"> • History and evolution of the Metaverse • Current trends and proto-metaverses • Metaverse technologies (hardware and software) and standards • Metaverse design and artifacts • Metaverse governance and regulation • Business models and monetization strategies
3	<p>Learning Objectives</p> <p>Students...</p> <p>... communicate continuously and purposefully in diverse teams.</p> <p>... solve team-internal conflicts and target divergences independently.</p> <p>... justify and defend (independently developed) positions or problem solutions.</p> <p>... evaluate their own action processes in self- and external reflection and identify development potentials.</p> <p>... develop work processes for real problems and challenges.</p> <p>... know and understand the relevant methods and theories for the points mentioned above under "Module content".</p>
4	<p>Teaching and Learning Methods</p> <p>lecture</p> <p>practice</p>
5	<p>Module Entry Requirements</p> <p>none</p>
6	<p>Mode of End-Of-Module Examination</p> <p>Written test: PO</p>
7	<p>Prerequisites for Awarding of Credit Points</p> <p>Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.</p>
8	<p>Other Programmes that Use the Module</p> <p>Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management</p> <p>Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation</p> <p>Master of Science Business Administration - Finance: Supplementary Section Finance</p> <p>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</p> <p>Master of Science Information Systems: Specialisation Section Information Systems</p> <p>Master of Science Business Analytics & Econometrics: Supplementary Section Business Analytics & Econometrics</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p>
9	<p>Module Manager</p> <p>Univ.-Prof. Dr. Wolf Ketter</p>
10	<p>Miscellaneous</p> <p>b) Required readings are announced at the beginning of the semester.</p>

SpM Empirical Methods and Data Analysis I					
Module Code 1314MSEMD1		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term
1	Courses a) Probability and Statistical Inference b) Topics in Econometrics and Statistics I		Contact Hours a) 45h b) 45h	Self-Studies a) 135h b) 135h	Course Language a) English b) English
2	Module Content <ul style="list-style-type: none"> • Foundations of probability theory • Theory of point estimation and estimation techniques (e.g. maximum likelihood) • Theory of hypothesis testing and selected tests • Interval estimation 				
3	Learning Objectives Students... ... understand advanced, specialised theories / methods. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: solid basic knowledge of probability theory				
6	Mode of End-Of-Module Examination Written test: WT (90)				
7	Prerequisites for Awarding of Credit Points Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Specialisation Section Economics Supplementary Section Economics Master of Science Economic Research: Supplementary Section Economic Research Master of Science International Management:				

BUSINESS ADMINISTRATION: ACCOUNTING AND TAXATION - MASTER OF SCIENCE

valid for students of the ER 2021 (enrolment from winter semester 2021/22)

	<p>Supplementary Section International Management</p> <p>Master of Science Business Administration - Marketing:</p> <p>Core Section Marketing</p> <p>Master of Science Mathematik:</p> <p>Economics</p> <p>Master of Science Wirtschaftsmathematik:</p> <p>Economics</p> <p>Master of Science Business Analytics & Econometrics:</p> <p>Specialisation Section Business Analytics & Econometrics</p> <p>Supplementary Section Business Analytics & Econometrics</p> <p>Master of Science Informatik:</p> <p>Anwendungsfeld VWL</p>
9	<p>Module Manager</p> <p>Univ.-Prof. Dr. Dominik Wied</p>
10	<p>Miscellaneous</p>

SpM Empirical Methods and Data Analysis II					
Module Code 1314MSEMD2		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term
1	Courses a) Microeconometrics b) Machine Learning for Economists c) Topics in Econometrics and Statistics II		Contact Hours a) 45h b) 45h c) 45h	Self-Studies a) 135h b) 135h c) 135h	Course Language a) English b) English c) English
2	Module Content a) Microeconometrics <ul style="list-style-type: none"> Limited dependent variables Evaluation of treatment effects (Causal analysis) Nonparametric density and regression estimation Quantile and distribution regressions Panel data Duration models b) Machine Learning for Economists <ul style="list-style-type: none"> Cross Validation, Bias-Variance Tradeoff Regularization, LASSO, Ridge, Elastic Net Optimization Decision trees Ensemble Learning, Gradient Boosting Neural Networks Classification Text analysis Causal Machine Learning 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... collect and analyse data material for selected scientific questions using quantitative / qualitative methods. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... use techniques of scientific work and good scientific practice. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture				
5	Module Entry Requirements Recommendation: CM Econometrics or CM Applied Econometrics (Business Administration) or CM Advanced Econometrics				

6	Mode of End-Of-Module Examination Written test: WT (60) Combined examination: PRES, TP
7	Prerequisites for Awarding of Credit Points Passing the examination. One course is to be attended; the examination relates to the content of one course. The course Microeconometrics is completed with a written examination: written exam (60). The courses 'Machine Learning for Economists' as well as 'Topics in Econometrics and Statistics' are completed with a combined examination: presentation and term paper.
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Specialisation Section Economics Supplementary Section Economics Master of Science Economic Research: Specialisation Section Economic Research Master of Science International Management: Supplementary Section International Management Master of Science Mathematik: Economics Master of Science Wirtschaftsmathematik: Economics Master of Science Business Analytics & Econometrics: Specialisation Section Business Analytics & Econometrics Supplementary Section Business Analytics & Econometrics Master of Science Informatik: Anwendungsfeld VWL
9	Module Manager Univ.-Prof. Dr. Dominik Wied Prof. Dr. Tom Zimmermann
10	Miscellaneous

SpM Empirical Methods and Data Analysis III					
Module Code 1314MSEMD3	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - summer term	Duration 1 Term
1	Courses a) Time Series Econometrics b) Stochastic Models and Processes c) Topics in Econometrics and Statistics III		Contact Hours a) 45h b) 45h c) 45h	Self-Studies a) 135h b) 135h c) 135h	Course Language a) English b) English c) English
2	Module Content a) Time Series Econometrics: • ARMA Models • State-Space Models • Models for Non-Stationary Time Series • Multivariate Time Series Models • Non-Stationarity in Multivariate Time Series b) Stochastic Models and Processes: • Deepening topics in statistical inference • bootstrap • nonparametric density estimation • nonparametric tests (e.g. for independence) • Brownian motions • Poisson processes • Markov processes				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... collect and analyse data material for selected scientific questions using quantitative / qualitative methods. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: Solid basic knowledge of probability theory				
6	Mode of End-Of-Module Examination Written test: WT (90)				
7	Prerequisites for Awarding of Credit Points Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation:				

	<p>Supplementary Section Accounting and Taxation</p> <p>Master of Science Business Administration - Finance:</p> <p>Supplementary Section Finance</p> <p>Master of Science Business Administration - Marketing:</p> <p>Supplementary Section Marketing</p> <p>Master of Science Information Systems:</p> <p>Supplementary Section Information Systems</p> <p>Master of Science Business Administration - Corporate Development:</p> <p>Supplementary Section Corporate Development</p> <p>Master of Science Economics:</p> <p>Specialisation Section Economics</p> <p>Supplementary Section Economics</p> <p>Master of Science Economic Research:</p> <p>Specialisation Section Economic Research</p> <p>Supplementary Section Economic Research</p> <p>Master of Science International Management:</p> <p>Supplementary Section International Management</p> <p>Master of Science Business Administration - Marketing:</p> <p>Core Section Marketing</p> <p>Master of Science Mathematik:</p> <p>Economics</p> <p>Master of Science Wirtschaftsmathematik:</p> <p>Economics</p> <p>Master of Science Business Analytics & Econometrics:</p> <p>Supplementary Section Business Analytics & Econometrics</p> <p>Master of Science Informatik:</p> <p>Anwendungsfeld VWL</p> <p>Master of Science Business Analytics & Econometrics:</p> <p>Specialication Section Business Analytics & Econometrics</p>
9	<p>Module Manager</p> <p>Univ.-Prof. Dr. Dominik Wied</p>
10	<p>Miscellaneous</p> <p>The course "b) Stochastic Models and Processes" will not be offered in the summer semester of 2025.</p>

SpM Empirical Methods and Data Analysis IV					
Module Code 1314MSEMD4		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term
1	Courses a) Statistical Analysis of Financial Data b) Topics in Econometrics and Statistics IV		Contact Hours a) 45h b) 45h	Self-Studies a) 135h b) 135h	Course Language a) English b) English
2	Module Content <ul style="list-style-type: none"> • Properties of financial time series • Time series models • Efficiency of financial markets • Empirical analysis of the capital asset pricing model • Empirical analysis of intertemporal asset pricing models • Volatility models • Market Microstructure and high-frequency data 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... collect and analyse data material for selected scientific questions using quantitative / qualitative methods. ... justify and defend (independently developed) positions or problem solutions. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: Solid knowledge of statistical and econometric methods; CM Econometrics or CM Applied Econometrics (Business Administration) or CM Advanced Econometrics				
6	Mode of End-Of-Module Examination Written test: WT (90)				
7	Prerequisites for Awarding of Credit Points Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems				

	<p>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</p> <p>Master of Science Economics: Specialisation Section Economics Supplementary Section Economics</p> <p>Master of Science Business Administration - Accounting and Taxation: Core Section Accounting and Taxation</p> <p>Master of Science Business Administration - Finance: Core Section Finance</p> <p>Master of Science Economic Research: Supplementary Section Economic Research</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Mathematik: Economics</p> <p>Master of Science Wirtschaftsmathematik: Economics</p> <p>Master of Science Business Analytics & Econometrics: Specialisation Section Business Analytics & Econometrics Supplementary Section Business Analytics & Econometrics</p> <p>Master of Science Informatik: Anwendungsfeld VWL</p>
9	<p>Module Manager Univ.-Prof. Dr. Roman Liesenfeld</p>
10	<p>Miscellaneous</p>

SpM Empirical Methods and Data Analysis V					
Module Code 1314MSEMD5		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - summer term
1	Courses a) Multivariate Statistics b) Panel Data Analysis c) Bayesian Econometrics d) Topics in Econometrics and Statistics V		Contact Hours a) 45h b) 45h c) 45h d) 45h	Self-Studies a) 135h b) 135h c) 135h d) 135h	Course Language a) English b) English c) English d) English
2	Module Content a) Multivariate Statistics: • Analysis of Variance • Eigenvalues • Principal Component Analysis • Factor Analysis • Discriminant Analysis • Cluster Analysis • Multivariate Testing • Correlation Analysis b) Panel Data Analysis: • Static Panel Data Model • Dynamic Panel Data Model • Extensions • Factor Analysis c) Bayesian Econometrics: • Basic Principles of Bayesian Econometrics • Bayesian Estimators and Numerical Integration • Importance Sampling and Markov-Chain-Monte-Carlo • Gaussian Linear Regression Model with Conjugate Priors • Gaussian Linear Regression Model with Non-Conjugate Priors • Linear Regression Model with General Error Covariance Matrix • Time Series Models • Models for discrete dependent variables • Students will practice the use of the methods using econometric software to analyse economic data d) Topics in Econometrics and Statistics 5: • Recent statistical and econometric methods • Applications in business administration, management studies and economics and social sciences				
3	Learning Objectives Students... ... understand advanced, specialized methods in Statistics and Econometrics. ... analyse current questions and challenges in Statistics and Econometrics. ... analyse data material for selected scientific questions using statistical and econometric methods. ... justify and defend (independently developed) positions or problem solutions. ... discuss scientific topics in a professional manner and appropriate to the situation with specialists. ... use techniques of scientific work and good scientific practice.				

	... know and understand the relevant methods and theories for the points mentioned above under "Module content".
4	Teaching and Learning Methods lecture practice
5	Module Entry Requirements Recommendation: CM Econometrics or CM Applied Econometrics (Business Administration) or CM Advanced Econometrics
6	Mode of End-Of-Module Examination Oral examination: OE
7	Prerequisites for Awarding of Credit Points Passing the oral examination of one course. A course is to be attended; the oral examination relates to the content of one course.
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Specialisation Section Economics Supplementary Section Economics Master of Science Business Administration - Accounting and Taxation: Core Section Accounting and Taxation Master of Science Business Administration - Finance: Core Section Finance Master of Science Economic Research: Supplementary Section Economic Research Master of Science International Management: Supplementary Section International Management Master of Science Mathematik: Economics Master of Science Wirtschaftsmathematik: Economics Master of Science Business Analytics & Econometrics: Supplementary Section Business Analytics & Econometrics Master of Science Informatik: Anwendungsfeld VWL Master of Science Business Analytics & Econometrics: Specialisation Section Business Analytics & Econometrics
9	Module Manager Dr. Bastian Gribisch
10	Miscellaneous

SpM Market Design and Behaviour I					
Module Code 1289MSMDB1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Information and Strategy		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content This module introduces students to the economics of information. It deals with strategic decisions in light of asymmetric information and also with the design of information systems. Possible topics include strategic communication, persuasion, reputation or social learning.				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of information economics. ... assess and discuss findings and research results of specialized theories / methods. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... present scientific results in a way that is appropriate for the target audience. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: CM Microeconomics or CM Microeconomics (Business Administration)				
6	Mode of End-Of-Module Examination Combined examination: PRES, TP				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Specialisation Section Economics Supplementary Section Economics Master of Science Economic Research:				

	<p>Supplementary Section Economic Research</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Arts Regionalstudien Ost- und Mitteleuropa - Volkswirtschaftslehre: Ergänzungsbereich Volkswirtschaftslehre</p> <p>Master of Arts Regionalstudien Lateinamerika - Volkswirtschaftslehre: Ergänzungsbereich Economics</p> <p>Master of Arts Regionalstudien China - Volkswirtschaftslehre: Ergänzungsbereich Volkswirtschaftslehre</p> <p>Master of Science Mathematik: Economics</p> <p>Master of Science Wirtschaftsmathematik: Economics</p> <p>Master of Arts Politikwissenschaft: Supplementary Section Political Science</p> <p>Master of Science Informatik: Anwendungsfeld VWL</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p>
9	<p>Module Manager</p> <p>Univ.-Prof. Dr. Christoph Schottmüller</p>
10	<p>Miscellaneous</p>

SpM Market Design and Behaviour II					
Module Code 1289MSMDB2		Workload 180h	ECTS Credits 6	Module Language English	Module Availability irregular
1	Courses Economic Engineering		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Evaluation of the roles of theory and laboratory/field experiments in the development of markets and incentive systems • Analysis of relevant behavioural phenomena and institutional details of particular importance for specific designs • Discussion of practical applications of economic engineering in matching markets, auctions and other markets 				
3	Learning Objectives Students... ... analyse current questions and challenges in the area of market design. ... write an academic paper on a selected topic and achieve thereby their own scientific contribution. ... discuss problems in markets with respect to different affected groups in a professional manner. ... critically evaluate current developments in different markets and develop alternative solutions. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: basic knowledge of game theory and experimental economics				
6	Mode of End-Of-Module Examination Combined examination: PRES, TP				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Specialisation Section Economics Supplementary Section Economics Master of Science International Management: Supplementary Section International Management				

	<p>Master of Arts Regionalstudien Ost- und Mitteleuropa - Volkswirtschaftslehre: Ergänzungsbereich Volkswirtschaftslehre</p> <p>Master of Arts Regionalstudien Lateinamerika - Volkswirtschaftslehre: Ergänzungsbereich Economics</p> <p>Master of Arts Regionalstudien China - Volkswirtschaftslehre: Ergänzungsbereich Volkswirtschaftslehre</p> <p>Master of Science Mathematik: Economics</p> <p>Master of Science Wirtschaftsmathematik: Economics</p> <p>Master of Arts Politikwissenschaft: Supplementary Section Political Science</p> <p>Master of Science Informatik: Anwendungsfeld VWL</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p>
9	<p>Module Manager Univ.-Prof. Dr. Axel Ockenfels</p>
10	<p>Miscellaneous</p>

SpM Market Design and Behaviour V					
Module Code 1289MSMDB5	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - summer term	Duration 1 Term
1	Courses Corporate Taxation		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Tax competition between jurisdictions • Digitisation and Tax Policy • Reform options for corporate taxation • Cash flow based taxation, border adjustments and trade policy • Carbon pricing and border adjustments • Corporate taxation and corporate finance 				
3	Learning Objectives Students... ... understand the implications of the digital transformation of the economy for tax policy. ... can analyse reform options for corporate taxation. ... develop a conceptual framework to think through the interdependencies of corporate taxation, trade policy and environmental policy. ... learn to communicate about policy relevant research to an academic audience. ... learn to communicate about policy relevant research to non-academic audience. ... engage in a discourse about reform options for policy design. ... analyse public policy taking account of ethical, ecological and social concerns. ... assess current tax policy debates and proposed solutions. ... use the techniques of empirical and theoretical research in applied public finance. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: CM Microeconomics or CM Microeconomics (Business Administration)				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination. One course is to be attended; the examination relates to the content of one course.				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing				

	<p>Master of Science Information Systems: Supplementary Section Information Systems</p> <p>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</p> <p>Master of Science Economics: Specialisation Section Economics Supplementary Section Economics</p> <p>Master of Science Economic Research: Supplementary Section Economic Research</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Arts Regionalstudien Ost- und Mitteleuropa - Volkswirtschaftslehre: Ergänzungsbereich Volkswirtschaftslehre</p> <p>Master of Arts Regionalstudien Lateinamerika - Volkswirtschaftslehre: Ergänzungsbereich Economics</p> <p>Master of Arts Regionalstudien China - Volkswirtschaftslehre: Ergänzungsbereich Volkswirtschaftslehre</p> <p>Master of Science Mathematik: Economics</p> <p>Master of Science Wirtschaftsmathematik: Economics</p> <p>Master of Science Informatik: Anwendungsfeld VWL</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p>
9	<p>Module Manager Univ.-Prof. Dr. Felix Bierbrauer</p>
10	<p>Miscellaneous</p>

SpM Markets and Economic Policy I					
Module Code 1302MSMEP1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - summer term	Duration 1 Term
1	Courses Growth, Inequality and Structural Change		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Neoclassical Growth • The Rate and the Direction of Technical Change • Automation, Work and Leisure • Men, Robots, and Artificial Intelligence • Sectorial Change (Deindustrialisation, Services, Real Estate, Rise of the State) • Technical Change and Inequality • The Affluent Society and its Economic Problems 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... assess and discuss findings and research results of specialized theories / methods. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: CM Macroeconomics or CM Advanced Macroeconomics I				
6	Mode of End-Of-Module Examination Written test: WT (90)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Specialisation Section Economics Supplementary Section Economics				

	<p>Master of Science Economic Research: Supplementary Section Economic Research</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Arts Regionalstudien Ost- und Mitteleuropa - Volkswirtschaftslehre: Ergänzungsbereich Volkswirtschaftslehre</p> <p>Master of Arts Regionalstudien Lateinamerika - Volkswirtschaftslehre: Ergänzungsbereich Economics</p> <p>Master of Arts Regionalstudien China - Volkswirtschaftslehre: Ergänzungsbereich Volkswirtschaftslehre</p> <p>Master of Science Mathematik: Economics</p> <p>Master of Science Wirtschaftsmathematik: Economics</p> <p>Master of Science Informatik: Anwendungsfeld VWL</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p>
9	<p>Module Manager Univ.-Prof. Dr. Peter Funk</p>
10	<p>Miscellaneous</p>

SpM Markets and Economic Policy II					
Module Code 1302MSMEP2		Workload 180h	ECTS Credits 6	Module Language English	Module Availability irregular
Duration 1 Term					
1	Courses Money and Financial Markets		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Empirical Evidence on monetary policy effects • Transaction frictions and money demand • Financial intermediation, banks, and liquidity • Monetary policy and banking • Financial contracts • Financial acceleration • Unconventional monetary policy and interbank markets 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of monetary theory, policy and financial markets. ... analyse current questions and challenges in the area of monetary theory, policy and financial markets. ... assess and discuss findings and research results of specialized theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... critically evaluate current social developments and develop alternative solutions. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: CM Macroeconomics or CM Advanced Macroeconomics				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics:				

	<p>Specialisation Section Economics Supplementary Section Economics Master of Science Business Administration - Finance: Core Section Finance Master of Science Economic Research: Supplementary Section Economic Research Master of Science International Management: Supplementary Section International Management Master of Arts Regionalstudien Ost- und Mitteleuropa - Volkswirtschaftslehre: Ergänzungsbereich Volkswirtschaftslehre Master of Arts Regionalstudien Lateinamerika - Volkswirtschaftslehre: Ergänzungsbereich Economics Master of Arts Regionalstudien China - Volkswirtschaftslehre: Ergänzungsbereich Volkswirtschaftslehre Master of Science Mathematik: Economics Master of Science Wirtschaftsmathematik: Economics Master of Arts Politikwissenschaft: Supplementary Section Political Science Master of Science Informatik: Anwendungsfeld VWL Master of Science Geographie: Wahlpflichtfach Management & Social Sciences Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p>
9	<p>Module Manager Univ.-Prof. Dr. Andreas Schabert</p>
10	<p>Miscellaneous</p>

SpM Markets and Economic Policy III					
Module Code 1302MSMEP3	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Development Economics		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Introduction to development economics based on theoretical and empirical research • Causes and consequences of poverty, underinvestment in health, education, and wealth • Risk and insurance • Methods to evaluate development projects and policies 				
3	Learning Objectives Students... ... assess and discuss findings and research results of specialized theories / methods. ... collect and analyse data material for selected scientific questions using quantitative / qualitative methods. ... justify and defend (independently developed) positions or problem solutions. ... evaluate their own action processes in self- and external reflection and identify development potentials. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: CM Econometrics or CM Applied Econometrics (Business Administration)				
6	Mode of End-Of-Module Examination Written test: WT (90)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Specialisation Section Economics Supplementary Section Economics				

	<p>Master of Science Economic Research: Supplementary Section Economic Research</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Arts Regionalstudien Ost- und Mitteleuropa - Volkswirtschaftslehre: Ergänzungsbereich Volkswirtschaftslehre</p> <p>Master of Arts Regionalstudien Lateinamerika - Volkswirtschaftslehre: Ergänzungsbereich Economics</p> <p>Master of Arts Regionalstudien China - Volkswirtschaftslehre: Ergänzungsbereich Volkswirtschaftslehre</p> <p>Master of Science Mathematik: Economics</p> <p>Master of Science Wirtschaftsmathematik: Economics</p> <p>Master of Arts Politikwissenschaft: Supplementary Section Political Science</p> <p>Master of Science Informatik: Anwendungsfeld VWL</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p>
9	<p>Module Manager Univ.-Prof. Dr. Erik Hornung</p>
10	<p>Miscellaneous</p>

SpM Markets and Economic Policy IV					
Module Code 1302MSMEP4	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Macroeconomics of the Labour Market		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Labour Market Dynamics: job creation and destruction • Theory of Search Unemployment • The Search and Matching Model of the Labour Market • Structural Labour Market Policy: Employment Protection and Unemployment Insurance • Labour Markets and the Business Cycle • Specific Topics in Macroeconomics of the Labour Market 				
3	Learning Objectives Students... ... assess and discuss findings and research results of specialized theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... critically evaluate current social developments and develop alternative solutions. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: CM Macroeconomics or CM Advanced Macroeconomics; CM Microeconomics or CM Microeconomics (Business Administration) or CM Advanced Microeconomics; CM Mathematics or CM Advanced Mathematics				
6	Mode of End-Of-Module Examination Written test: WT (90)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development				

	<p>Master of Science Economics: Specialisation Section Economics Supplementary Section Economics</p> <p>Master of Science Economic Research: Supplementary Section Economic Research</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Arts Regionalstudien Ost- und Mitteleuropa - Volkswirtschaftslehre: Ergänzungsbereich Volkswirtschaftslehre</p> <p>Master of Arts Regionalstudien Lateinamerika - Volkswirtschaftslehre: Ergänzungsbereich Economics</p> <p>Master of Arts Regionalstudien China - Volkswirtschaftslehre: Ergänzungsbereich Volkswirtschaftslehre</p> <p>Master of Science Mathematik: Economics</p> <p>Master of Science Wirtschaftsmathematik: Economics</p> <p>Master of Arts Politikwissenschaft: Supplementary Section Political Science</p> <p>Master of Science Informatik: Anwendungsfeld VWL</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p>
9	<p>Module Manager Univ.-Prof. Michael Krause, Ph.D.</p>
10	<p>Miscellaneous</p>

SpM Energy and Climate Change I					
Module Code 1289MSECC1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses a) Topics in Energy and Climate Change I b) Energy Markets and Regulation		Contact Hours a) 45h b) 45h	Self-Studies a) 135h b) 135h	Course Language a) English b) English
2	Module Content • Economic models of energy markets and infrastructure • Short- and long-term equilibria • Market design and regulation • Institutions and policies • New technologies				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of energy economics. discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. act responsibly considering ecological, social and ethical criteria. critically evaluate current political, institutional, technological, and social developments.				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: WT (90)				
7	Prerequisites for Awarding of Credit Points Passing the module examination in one of the courses offered.				
8	Other Programmes that Use the Module Master of Science Economics: Specialisation Section Economics Supplementary Section Economics Master of Science Economic Research: Supplementary Section Economic Research Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science International Management: Supplementary Section International Management Master of Arts Politikwissenschaft:				

	Supplementary Section Political Science Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research
9	Module Manager Univ.-Prof. Dr. Marc Oliver Bettzüge
10	Miscellaneous

SpM Energy and Climate Change II					
Module Code 1289MSECC2	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - summer term	Duration 1 Term
1	Courses a) Topics in Energy and Climate Change II b) Growth, Energy, Climate Change		Contact Hours a) 45h b) 60h	Self-Studies a) 135h b) 120h	Course Language a) English b) English
2	Module Content This module sheds light on the interrelation between energy use, economic growth, and environmental impacts like climate change. It starts with an introduction on natural science foundations, especially the laws of thermodynamics and their relevance for economics. On this basis, the course covers resource economics, capital theory, the role of energy in production and economic growth, and selected issues in climate policy.				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of energy economics. analyse current questions and challenges in the area of energy economics. communicate continuously and purposefully in diverse teams. act responsibly considering ecological, social and ethical criteria.				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination in one of the courses offered.				
8	Other Programmes that Use the Module Master of Science Economics: Specialisation Section Economics Supplementary Section Economics Master of Science Economic Research: Supplementary Section Economic Research Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science International Management:				

	<p>Supplementary Section International Management</p> <p>Master of Arts Politikwissenschaft:</p> <p>Supplementary Section Political Science</p> <p>Master of Science Sociology: Social and Economic Psychology:</p> <p>Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research:</p> <p>Supplementary Section Sociology and Social Research</p> <p>International Master of Environmental Sciences:</p> <p>Environmental Economics</p>
9	<p>Module Manager</p> <p>PD Dr. Dietmar Lindenberger</p>
10	<p>Miscellaneous</p>

SpM Energy and Climate Change III					
Module Code 1289MSECC3	Workload 180h	ECTS Credits 6	Module Language English	Module Availability irregular	Duration 1 Term
1	Courses Quantitative Methods in Energy Economics		Contact Hours 30h	Self-Studies 150h	Course Language English
2	Module Content • Numerical approaches to energy market modelling • Optimisation problems in energy economics • Empirical methods in energy economics				
3	Learning Objectives Students... ... learn how to apply quantitative methods for analysing problems in energy economics. collect and analyse data material for selected scientific questions using quantitative / qualitative methods. write an academic paper on a selected topic and achieve thereby their own scientific contribution. present scientific results in a way that is appropriate for the target audience. use techniques of scientific work and good scientific practice.				
4	Teaching and Learning Methods seminar				
5	Module Entry Requirements Recommendation: SuM Energy and Climate Change I				
6	Mode of End-Of-Module Examination Combined examination: PRES, TP				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Economics: Specialisation Section Economics Supplementary Section Economics Master of Science Economic Research: Supplementary Section Economic Research Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science International Management: Supplementary Section International Management Master of Arts Politikwissenschaft: Supplementary Section Political Science Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology				

	Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research
9	Module Manager Univ.-Prof. Dr. Marc Oliver Bettzüge
10	Miscellaneous

SpM Energy and Climate Change IV					
Module Code 1289MSECC4	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - summer term	Duration 1 Term
1	Courses a) Model UNFCCC – Climate Change Strategy Role Play b) Energy Transition and Economic Development		Contact Hours a) 60h b) 45h	Self-Studies a) 120h b) 135h	Course Language a) English
2	Module Content a) Economics of Climate Change, Resource Economics, Economics of Energy, Environmental Economics and International Climate Agreements b) Energy in the context of development, e.g.: Climate policies, regulation and price setting in developing countries; Electrification of remote communities (e.g microgrids); Demand analysis and consumer behavior; Energy transition (ladder vs. energy stacking); Access to electricity, energy poverty and justice				
3	Learning Objectives Students... ... analyse current questions and challenges in the area of energy economics and climate policy. write an academic paper on a selected topic and achieve thereby their own scientific contribution. communicate continuously and purposefully in diverse teams. justify and defend (independently developed) positions or problem solutions. develop work processes for real problems and challenges.				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: PO				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Economics: Specialisation Section Economics Supplementary Section Economics Master of Science Economic Research: Supplementary Section Economic Research Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development:				

	Supplementary Section Corporate Development Master of Science International Management: Supplementary Section International Management Master of Arts Politikwissenschaft: Supplementary Section Political Science Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research
9	Module Manager Univ.-Prof. Dr. Marc Oliver Bettzüge
10	Miscellaneous

SpM Energy and Climate Change V					
Module Code 1289MSECC5	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Economics of Global Climate Policy		Contact Hours 45h	Self-Studies 135h	Course Language English
2	Module Content The problem of Global Climate Policy Game theoretic analysis and Insights from (Behavioral) Economics to Global Climate Policy Political approaches to Global Climate Policy (Kyoto, Paris, etc.) and their chances and shortcomings Economic consequences of regulatory instruments (e.g. Pledge and Revive, Cap and Trade, price vs quantity, global carbon pricing, Climate Clubs, Green Climate Fund, Carbon leakage, Green Paradox) "Empirical and experimental evidence to Global Climate Policy"				
3	Learning Objectives Students... ... understand advanced, specialized theories/methods in behaviour and applied game theory ... analyse current questions and challenges of economics and of public policy in climate change ... assess and discuss findings and research results of specialized theories/methods ... communicate continuously and purposefully in diverse teams ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists ... act responsibly considering ecological, social and ethical criteria ... develop work processes for real problems and challenges				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements				
6	Mode of End-Of-Module Examination Written test: PO				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Economics: Specialisation Section Economics Supplementary Section Economics Master of Science Economic Research: Supplementary Section Economic Research Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation				

BUSINESS ADMINISTRATION: ACCOUNTING AND TAXATION - MASTER OF SCIENCE

valid for students of the ER 2021 (enrolment from winter semester 2021/22)

	<p>Master of Science Business Administration - Finance: Supplementary Section Finance</p> <p>Master of Science Business Administration - Marketing: Supplementary Section Marketing</p> <p>Master of Science Information Systems: Supplementary Section Information Systems</p> <p>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Arts Politikwissenschaft: Supplementary Section Political Science</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p>
9	<p>Module Manager Univ.-Prof. Dr. ' Bettina Rockenbach</p>
10	<p>Miscellaneous</p>

CM Macroeconomics					
Module Code 1302MBMAC1		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term
1	Courses Macroeconomics		Contact Hours 60h	Self-Studies 120h	Course Language English
2	Module Content The course focuses on macroeconomic theory and issues. In its first part, it covers key determinants of economic growth and cross-country income differences, using modern growth theory. In the second part, short-term fluctuations in economic activity and stabilisation policy are covered, using real business cycle and new Keynesian models. Both parts ask when market outcomes are sustainable, whether they coincide with outcomes that are optimal from society's perspective, and whether economic policy can help achieve socially desirable outcomes. The course also introduces methods of dynamic optimisation and simulation of macroeconomic models.				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... present scientific results in a way that is appropriate for the target audience. ... act responsibly considering ecological, social and ethical criteria. ... critically evaluate current social developments and develop alternative solutions. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: Microeconomics, Macroeconomics and Bachelor Level Mathematics				
6	Mode of End-Of-Module Examination Written test: WT (90)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics:				

	<p>Core Section Economics</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Arts Regionalstudien Ost- und Mitteleuropa - Volkswirtschaftslehre: Ergänzungsbereich Volkswirtschaftslehre</p> <p>Master of Arts Regionalstudien Lateinamerika - Volkswirtschaftslehre: Ergänzungsbereich Economics</p> <p>Master of Arts Regionalstudien China - Volkswirtschaftslehre: Ergänzungsbereich Volkswirtschaftslehre</p> <p>Master of Science Mathematik: Economics</p> <p>Master of Science Wirtschaftsmathematik: Economics</p> <p>Master of Arts Politikwissenschaft: Supplementary Section Political Science</p> <p>Master of Science Informatik: Anwendungsfeld VWL</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p> <p>Master of Science Business Analytics & Econometrics: Supplementary Section Business Analytics & Econometrics</p>
9	<p>Module Manager Univ.-Prof. Michael Krause, Ph.D.</p>
10	<p>Miscellaneous</p>

CM Selected Methods in Economics					
Module Code 1289MBEXE1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - summer term	Duration 1 Term
1	Courses Experimental Methods		Contact Hours 60h	Self-Studies 120h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Experimental Methods in economics • Experimental designs • Analysing experimental data 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of experimental Economics. ... analyse current questions and challenges in the area of Microeconomics. ... assess and discuss findings and research results of specialized methods. ... analyse data for selected scientific questions using quantitative methods. ... present scientific results in a way that is appropriate for the target audience. ... critically evaluate current social developments and develop alternative solutions. ... use techniques of scientific work and good scientific practice. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: Bachelor Level Microeconomics, Macroeconomics, Mathematics				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science International Management: Supplementary Section International Management Master of Science Business Administration - Marketing:				

	<p>Core Section Marketing</p> <p>Master of Arts Politikwissenschaft:</p> <p>Supplementary Section Political Science</p> <p>Master of Science Sociology: Social and Economic Psychology:</p> <p>Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research:</p> <p>Supplementary Section Sociology and Social Research</p> <p>Master of Science Business Administration - Corporate Development:</p> <p>Core Section Corporate Development</p>
9	<p>Module Manager</p> <p>Prof. Christopher Roth</p>
10	<p>Miscellaneous</p>

SpM Media Economics					
Module Code 1289MSMEC1		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term
1	Courses Media Economics		Contact Hours 60h	Self-Studies 120h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Characteristics of media markets • Cost and revenue structures on media markets • Digital transformation of media markets • Political economy of media markets 				
3	Learning Objectives Students... ... analyse current questions and challenges. ... assess and discuss findings and research results of specialised theories / methods. ... critically evaluate current social developments and develop alternative solutions. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements None				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science International Management: Supplementary Section International Management Master of Arts Politikwissenschaft: Supplementary Section Political Science Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology				

	Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research Master of Arts Medienwissenschaft: Ergänzungsbereich Medienmanagement und Medienökonomie Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik
9	Module Manager Univ.-Prof. Dr. Johannes Münster
10	Miscellaneous

CM Applied Econometrics (Business Administration)					
Module Code 1289MBAEC1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Applied Econometrics (Master Business Administration)		Contact Hours 60h	Self-Studies 120h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Statistical Foundations and Testing • Experiments and RCTs • Regression (OLS, dummy variables, omitted variable bias, nonlinear models, binary dependent variables) • Instrumental Variables • Regression Discontinuity • Panel data (Fixed effects, differences-in-differences) 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of labour markets. ... assess and discuss findings and research results of specialized theories / methods. ... collect and analyse data material for selected scientific questions using quantitative / qualitative methods. ... justify and defend (independently developed) positions or problem solutions. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... develop work processes for real problems and challenges. ... use techniques of scientific work and good scientific practice. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: Knowledge of basic econometrics and statistics, basic knowledge of R				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems:				

	<p>Supplementary Section Information Systems</p> <p>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</p> <p>Master of Science Business Administration - Accounting and Taxation: Core Section Accounting and Taxation</p> <p>Master of Science Business Administration - Finance: Core Section Finance</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Business Administration - Marketing: Core Section Marketing</p> <p>Master of Arts Politikwissenschaft: Supplementary Section Political Science</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p> <p>Master of Science Business Administration - Corporate Development: Core Section Corporate Development</p>
9	<p>Module Manager</p> <p>Univ.-Prof. Dr. ' Pia Pinger</p>
10	<p>Miscellaneous</p>

CM Microeconomics (Business Administration)					
Module Code 1289MBMBA1	Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Microeconomics: Game Theory		Contact Hours 60h	Self-Studies 120h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Non-cooperative Game Theory • Normal form games • Extensive form games, with complete and incomplete information • Finitely and infinitely repeated games • Cooperative Game Theory • Core, Shapley-value, bargaining problem • Evolutionary game theory • Social choice theory, voting • Condorcet-paradox, Arrow-theorem 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods in the area of Game Theory. ... assess and discuss findings and research results of specialized methods. ... analyse data for selected scientific questions using quantitative methods. ... communicate continuously and purposefully in diverse teams. ... critically evaluate current social developments and develop alternative solutions. ... use techniques of scientific work and good scientific practice. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: Bachelor Level Microeconomics, Macroeconomics, Mathematics				
6	Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems				

	<p>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</p> <p>Master of Science Business Administration - Accounting and Taxation: Core Section Accounting and Taxation</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Business Administration - Marketing: Core Section Marketing</p> <p>Master of Arts Politikwissenschaft: Supplementary Section Political Science</p> <p>Master of Science Geographie: Wahlpflichtfach Management & Social Sciences</p> <p>Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology</p> <p>Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research</p> <p>Master of Science Business Administration - Corporate Development: Core Section Corporate Development</p>
9	<p>Module Manager Univ.-Prof. Dr. ' Bettina Rockenbach</p>
10	<p>Miscellaneous</p>

CM Mathematics					
Module Code 1314MBMAT1		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term
1	Courses Mathematics for Economists		Contact Hours 60h	Self-Studies 120h	Course Language English
2	Module Content <ul style="list-style-type: none"> • Systems of linear equations, fundamentals of linear algebra, determinants, eigenvalues and eigenvectors • Optimisation of functions of several variables • Difference and differential equations • Systems of difference and differential equations 				
3	Learning Objectives Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... communicate continuously and purposefully in diverse teams. ... evaluate their own action processes in self- and external reflection and identify development potentials. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements Recommendation: Knowledge of mathematics for economists on bachelor level				
6	Mode of End-Of-Module Examination Written test: WT (90)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Core Section Economics Master of Science International Management:				

	Supplementary Section International Management Master of Arts Politikwissenschaft: Supplementary Section Political Science Master of Science Sociology: Social and Economic Psychology: Supplementary Section Sociology: Social and Economic Psychology Master of Science Sociology: Social Research: Supplementary Section Sociology and Social Research Master of Science Business Analytics & Econometrics: Supplementary Section Business Analytics & Econometrics
9	Module Manager Prof. Dr. Rainer Dyckerhoff
10	Miscellaneous

SpM Selected Issues in Accounting & Taxation I					
Module Code 1016MSSIS1		Workload 180h	ECTS Credits 6	Module Language German and English	Module Availability every 2nd term - summer term
1	Courses a) Tax Accounting b) Financial Service and Real Estate Taxation c) Taxation of Family Business d) Selected Issues in Controlling I e) Selected Issues in Auditing f) Accounting for capital market transactions		Contact Hours a) 30h b) 30h c) 30h d) 30h e) 30h f) 30h	Self-Studies a) 60h b) 60h c) 60h d) 60h e) 60h f) 60h	Course Language a) English b) English c) German d) English e) German f) German
2	Module Content Selected Issues in managerial accounting, financial accounting, auditing or business taxation				
3	Learning Objectives Students... ... understand advanced, specialized theories or methods in accounting or taxation. ... analyse current questions and challenges in accounting or taxation. ... assess and discuss findings and research results of specialized theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... discuss topics in a professional manner and appropriate to the situation with specialists. ... develop work processes for real problems and challenges. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: PO				
7	Prerequisites for Awarding of Credit Points Passing the module examination: Two lectures must be taken. The exam covers the content of two lectures.				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Specialisation Section Accounting and Taxation Supplementary Section Accounting and Taxation				

	Master of Science International Management: Supplementary Section International Management Master of Science Mathematik: Economics Sciences Master of Science Wirtschaftsmathematik: Economics Sciences Master of Science Informatik: Anwendungsfeld Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik
9	Module Manager Area Accounting and Taxation
10	Miscellaneous

SpM Selected Issues in Accounting & Taxation II					
Module Code 1016MSSIS2		Workload 180h	ECTS Credits 6	Module Language German and English	Module Availability every 2nd term - winter term
1	Courses a) Taxation of Multinational Enterprises b) Taxation of Corporate Groups c) Consolidated Balance Sheets d) Selected Issues in Business Valuation e) Selected Issues in Controlling II		Contact Hours a) 30h b) 30h c) 30h d) 30h e) 30h	Self-Studies a) 60h b) 60h c) 60h d) 60h e) 60h	Course Language a) English b) German c) German d) German e) English
2	Module Content Selected Issues in managerial accounting, financial accounting, auditing , business valuation or business taxation				
3	Learning Objectives Students... ... understand advanced, specialized theories or methods in accounting or taxation. ... analyse current questions and challenges in accounting or taxation. ... assess and discuss findings and research results of specialized theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... discuss topics in a professional manner and appropriate to the situation with specialists. ... develop work processes for real problems and challenges. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture				
5	Module Entry Requirements None				
6	Mode of End-Of-Module Examination Written test: PO				
7	Prerequisites for Awarding of Credit Points Passing the module examination: Two lectures have to be chosen. The exam covers the content of two lectures.				
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Specialisation Section Accounting and Taxation Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems				
9	Module Manager Area Accounting and Taxation				
10	Miscellaneous				

CM Basic Course Tax Law					
Module Code 1015MBGKS1		Workload 180h	ECTS Credits 6	Module Language German	Module Availability every 2nd term - winter term
Duration 1 Term					
1	Courses Basic Course Tax Law			Contact Hours 60h	Self-Studies 120h
	Course Language German				
2	Module Content <ul style="list-style-type: none"> • Basic law • Income Tax Act • Constitutional issues with case solutions 				
3	Learning Objectives Students... ... acquire legal methodological competence in the field of tax law. ... receive content-related skills for understanding tax law. ... learn how to solve new cases by applying the technical and methodological skills acquired. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements None				
6	Mode of End-Of-Module Examination Written test: WT (120)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems				
9	Module Manager Rechtswissenschaftliche Fakultät Univ.-Prof. Dr.' Johanna Hey				
10	Miscellaneous				

CM European Tax Law					
Module Code 1015MBESR1		Workload 180h	ECTS Credits 6	Module Language German	Module Availability every 2nd term - winter term
1	Courses European Tax Law		Contact Hours 30h	Self-Studies 150h	Course Language German
2	Module Content <ul style="list-style-type: none"> • European tax law • Guidelines • Case law of the European court of justice • Basic freedoms • Tax competition 				
3	Learning Objectives Students... ... deal with the growing importance of European law for tax practice, taking into account the dogmatic foundations. ... discuss the influence of European law on indirect taxation law. ... discuss tax harmonisation in the European area. ... discuss the case law of the European Court of Justice on the application of the fundamental freedoms and the prohibition of state aid and their influence on the taxation of natural persons and companies. ... discuss tax competition in Europe and measures to curb it. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture				
5	Module Entry Requirements Basic knowledge of income tax law, corporate tax law and international tax law.				
6	Mode of End-Of-Module Examination Written test: WT (120)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems				
9	Module Manager Rechtswissenschaftliche Fakultät Univ.-Prof. Dr.' Johanna Hey				
10	Miscellaneous				

CM Specialisation in Company Law					
Module Code 1015MBVIG1		Workload 180h	ECTS Credits 6	Module Language German	Module Availability every 2nd term - winter term
1	Courses Specialisation in Company Law		Contact Hours 30h	Self-Studies 150h	Course Language German
2	Module Content <ul style="list-style-type: none"> • Partnership law • Law of corporations, in particular the law of the GmbH • Formation, organisation and termination of a capital company, exemplified by a GmbH • Liability and capital structure system of the law on corporations 				
3	Learning Objectives Students... ... acquire legal methodological competence in the field of corporate law. ... receive substantive skills for understanding corporate law. ... learn how to solve new cases by applying the technical and methodological skills acquired. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture				
5	Module Entry Requirements None				
6	Mode of End-Of-Module Examination Written test: WT (120)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems				
9	Module Manager Rechtswissenschaftliche Fakultät Prof. Dr. Jens Koch				
10	Miscellaneous				

CM Income Tax Law					
Module Code 1015MBEKR1		Workload 180h	ECTS Credits 6	Module Language German	Module Availability every 2nd term - winter term
1	Courses Income Tax Law		Contact Hours 60h	Self-Studies 120h	Course Language German
2	Module Content <ul style="list-style-type: none"> • Income Tax Act • Income tax law issues • Case solutions 				
3	Learning Objectives Students... ... assess the history and systematics of income tax law. ... discuss personal income tax liability and the income tax assessment basis. ... master the determination of income, the delimitation of income types and personal deductions. ... deal with international and European legal aspects of income tax. ... present procedural aspects. ... kennen und verstehen die relevanten Methoden und Theorien zu den zuvor unter "Inhalte des Moduls" genannten Punkten.				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements None				
6	Mode of End-Of-Module Examination Written test: WT (120)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems				
9	Module Manager Rechtswissenschaftliche Fakultät Univ.-Prof. Dr.' Johanna Hey				
10	Miscellaneous				

CM Indirect Taxation Law					
Module Code 1015MBRIS1		Workload 180h	ECTS Credits 6	Module Language German	Module Availability every 2nd term - summer term
1	Courses Indirect Taxation Law		Contact Hours 60h	Self-Studies 120h	Course Language German
2	Module Content • Indirect taxes				
3	Learning Objectives Students... ... acquire legal methodological competence in the field of tax law. ... receive content-related skills for understanding tax law. ... learn how to solve new cases by applying the technical and methodological skills acquired. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture practice				
5	Module Entry Requirements None				
6	Mode of End-Of-Module Examination Written test: WT (120)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Specialisation Section Accounting and Taxation Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems				
9	Module Manager Rechtswissenschaftliche Fakultät Univ.-Prof. Dr.' Johanna Hey				
10	Miscellaneous				

CM Corporate Tax Law					
Module Code 1015MBUSR1		Workload 180h	ECTS Credits 6	Module Language German	Module Availability every 2nd term - summer term
1	Courses Corporate Tax Law		Contact Hours 30h	Self-Studies 150h	Course Language German
2	Module Content <ul style="list-style-type: none"> • Income Tax Act • Corporation Tax Act • Trade Tax Act 				
3	Learning Objectives Students... ... acquire legal methodological competence in the field of tax law. ... receive content-related skills for understanding tax law. ... learn how to solve new cases by applying the technical and methodological skills acquired. ... kennen und verstehen die relevanten Methoden und Theorien zu den zuvor unter "Inhalte des Moduls" genannten Punkten.				
4	Teaching and Learning Methods lecture				
5	Module Entry Requirements None				
6	Mode of End-Of-Module Examination Written test: WT (120)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems				
9	Module Manager Rechtswissenschaftliche Fakultät Univ.-Prof. Dr.' Johanna Hey				
10	Miscellaneous				

CM International Tax Law					
Module Code 1015MBISR1		Workload 180h	ECTS Credits 6	Module Language German	Module Availability every 2nd term - summer term
1	Courses International Tax Law		Contact Hours 30h	Self-Studies 150h	Course Language German
2	Module Content <ul style="list-style-type: none"> • Foreign Tax Act • Double Taxation Convention 				
3	Learning Objectives Students... ... acquire legal methodological competence in the field of international tax law. ... receive content-related skills for understanding international tax law. ... learn how to solve new cases by applying the technical and methodological skills acquired. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination Written test: WT (120)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Specialisation Section Accounting and Taxation Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems				
9	Module Manager Rechtswissenschaftliche Fakultät Univ.-Prof. Dr.' Johanna Hey				
10	Miscellaneous Language: german				

CM Selected Issues of Tax Law					
Module Code 1015MBAFS1		Workload 180h	ECTS Credits 6	Module Language German	Module Availability every 2nd term - summer term
1	Courses Selected Issues of Tax Law		Contact Hours 30h	Self-Studies 150h	Course Language German
2	Module Content Selected Issues of Tax Law				
3	Learning Objectives Students... ... deepen their knowledge in special areas of tax law. ... acquire competence in the areas of group tax law and reorganisation tax law. ... deal with the special tax features of the taxation of groups of companies in the subject Group Tax Law. ... deal with the various transformation processes in the subject Reorganisation Tax Law. ... receive an overview of the tax treatment of mergers, splits, contributions, conversions, accruals, share swaps and international conversions. ... know and understand the relevant methods and theories for the points mentioned above under "Module content".				
4	Teaching and Learning Methods lecture				
5	Module Entry Requirements Recommendation: basic knowledge of income tax law and corporate tax law				
6	Mode of End-Of-Module Examination Written test: WT (120)				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems				
9	Module Manager Rechtswissenschaftliche Fakultät Univ.-Prof. Dr.' Johanna Hey				
10	Miscellaneous				

Studies Abroad I (Business Administration)					
Module Code 1014MStAb1		Workload 180h	ECTS Credits 6	Module Language selected language	Module Availability every term
1	Courses			Contact Hours	Self-Studies
2	Module Content Topics from the subjects: Business Administration or Economics.				
3	Learning Objectives Students... ... The students... ... acquire the knowledge and skills from the areas named in the module content which is equivalent to level 7 of the German Qualifications Framework for Lifelong Learning (Graduate Courses) and which extend beyond the curriculum of the relevant master programme and impart additional foundation knowledge (from subjects outside the relevant programme's curriculum); deepen attained knowledge and skills which contribute towards the specialisation or content-specific individualisation of studies. Through completing examinations at a university abroad, students widen their knowledge and skills within the subject areas named above that go beyond the module structure of the curriculum of their study programme. Content studied within a module abroad can only be credited once within one of the Studies Abroad modules.				
4	Teaching and Learning Methods depending on course choice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination depending on course selection				
7	Prerequisites for Awarding of Credit Points depends on course selection				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development				
9	Module Manager Programmdirektor:in				
10	Miscellaneous If required, students can apply for credit transfer using the standardised procedure. Information				

	about recognition of courses (deadlines and procedure) is provided by the WiSo Credit Transfer Centre (WiSo Anrechnungszentrum: https://www.anrechnungswiso.uni-koeln.de/). This module can also be used for crediting Academic Short Programmes organised by the WiSo-faculty. In this case, registration for the exams should be carried out in advance according to the regulations of the WiSo-faculty.
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Studies Abroad II (Business Administration)					
Module Code 1014MStAb2		Workload 180h	ECTS Credits 6	Module Language selected language	Module Availability every term
Duration 1 Term					
1	Courses			Contact Hours	Self-Studies
	Course Language				
2	Module Content Topics from the subjects: Business Administration or Economics.				
3	Learning Objectives Students... ... The students... ... acquire the knowledge and skills from the areas named in the module content which is equivalent to level 7 of the German Qualifications Framework for Lifelong Learning (Graduate Courses) and which extend beyond the curriculum of the relevant master programme and impart additional foundation knowledge (from subjects outside the relevant programme's curriculum); deepen attained knowledge and skills which contribute towards the specialisation or content-specific individualisation of studies. Through completing examinations at a university abroad, students widen their knowledge and skills within the subject areas named above that go beyond the module structure of the curriculum of their study programme. Content studied within a module abroad can only be credited once within one of the Studies Abroad modules.				
4	Teaching and Learning Methods				
5	Module Entry Requirements None				
6	Mode of End-Of-Module Examination depending on course selection				
7	Prerequisites for Awarding of Credit Points depends on course selection				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development				
9	Module Manager Programmdirektor:in				

10	Miscellaneous If required, students can apply for credit transfer using the standardised procedure. Information about recognition of courses (deadlines and procedure) is provided by the WiSo Credit Transfer Centre (WiSo Anrechnungszentrum: https://www.anrechnungwiso.uni-koeln.de/). This module can also be used for crediting Academic Short Programmes organised by the WiSo-faculty. In this case, registration for the exams should be carried out in advance according to the regulations of the WiSo-faculty.
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Studies Abroad III (Business Administration)					
Module Code 1014MStAb3		Workload 180h	ECTS Credits 6	Module Language selected language	Module Availability every term
Duration 1 Term					
1	Courses			Contact Hours	Self-Studies
	Course Language				
2	Module Content Topics from the subjects: Business Administration or Economics.				
3	Learning Objectives Students... ... The students... ... acquire the knowledge and skills from the areas named in the module content which is equivalent to level 7 of the German Qualifications Framework for Lifelong Learning (Graduate Courses) and which extend beyond the curriculum of the relevant master programme and impart additional foundation knowledge (from subjects outside the relevant programme's curriculum); deepen attained knowledge and skills which contribute towards the specialisation or content-specific individualisation of studies. Through completing examinations at a university abroad, students widen their knowledge and skills within the subject areas named above that go beyond the module structure of the curriculum of their study programme. Content studied within a module abroad can only be credited once within one of the Studies Abroad modules.				
4	Teaching and Learning Methods				
5	Module Entry Requirements None				
6	Mode of End-Of-Module Examination depending on course selection				
7	Prerequisites for Awarding of Credit Points depends on course selection				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development				
9	Module Manager Programmdirektor:in				

10	<p>Miscellaneous</p> <p>If required, students can apply for credit transfer using the standardised procedure. Information about recognition of courses (deadlines and procedure) is provided by the WiSo Credit Transfer Centre (WiSo Anrechnungszentrum: https://www.anrechnungwiso.uni-koeln.de/). This module can also be used for crediting Academic Short Programmes organised by the WiSo-faculty. In this case, registration for the exams should be carried out in advance according to the regulations of the WiSo-faculty.</p>
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Studies Abroad IV (Business Administration)					
Module Code 1014MStAb4		Workload 180h	ECTS Credits 6	Module Language selected language	Module Availability every term
Duration 1 Term					
1	Courses			Contact Hours	Self-Studies
	Course Language				
2	Module Content Topics from the subjects: Business Administration or Economics.				
3	Learning Objectives Students... ... The students... ... acquire the knowledge and skills from the areas named in the module content which is equivalent to level 7 of the German Qualifications Framework for Lifelong Learning (Graduate Courses) and which extend beyond the curriculum of the relevant master programme and impart additional foundation knowledge (from subjects outside the relevant programme's curriculum); deepen attained knowledge and skills which contribute towards the specialisation or content-specific individualisation of studies. Through completing examinations at a university abroad, students widen their knowledge and skills within the subject areas named above that go beyond the module structure of the curriculum of their study programme. Content studied within a module abroad can only be credited once within one of the Studies Abroad modules.				
4	Teaching and Learning Methods				
5	Module Entry Requirements None				
6	Mode of End-Of-Module Examination depending on course selection				
7	Prerequisites for Awarding of Credit Points depends on course selection				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development				
9	Module Manager Programmdirektor:in				

10	<p>Miscellaneous</p> <p>If required, students can apply for credit transfer using the standardised procedure. Information about recognition of courses (deadlines and procedure) is provided by the WiSo Credit Transfer Centre (WiSo Anrechnungszentrum: https://www.anrechnungwiso.uni-koeln.de/). This module can also be used for crediting Academic Short Programmes organised by the WiSo-faculty. In this case, registration for the exams should be carried out in advance according to the regulations of the WiSo-faculty.</p>
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Studies Abroad V (Business Administration)					
Module Code 1014MStAb5		Workload 720h	ECTS Credits 24	Module Language selected language	Module Availability every term
Duration 1 Term					
1	Courses			Contact Hours	Self-Studies
	Course Language				
2	Module Content Topics from the subjects: Business Administration or Economics.				
3	Learning Objectives Students... ... The students... ... acquire the knowledge and skills from the areas named in the module content which is equivalent to level 7 of the German Qualifications Framework for Lifelong Learning (Graduate Courses) and which extend beyond the curriculum of the relevant master programme and impart additional foundation knowledge (from subjects outside the relevant programme's curriculum); deepen attained knowledge and skills which contribute towards the specialisation or content-specific individualisation of studies. Through completing examinations at a university abroad, students widen their knowledge and skills within the subject areas named above that go beyond the module structure of the curriculum of their study programme. Content studied within a module abroad can only be credited once within one of the Studies Abroad modules.				
4	Teaching and Learning Methods depending on course choice				
5	Module Entry Requirements none				
6	Mode of End-Of-Module Examination depending on course selection				
7	Prerequisites for Awarding of Credit Points depends on course selection				
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development				
9	Module Manager Programmdirektor:in				
10	Miscellaneous If required, students can apply for credit transfer using the standardised procedure. Information				

	about recognition of courses (deadlines and procedure) is provided by the WiSo Credit Transfer Centre (WiSo Anrechnungszentrum: https://www.anrechnungswiso.uni-koeln.de/).
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3.6.4 Master Thesis in Accounting and Taxation

Master Thesis in Accounting and Taxation					
Module Code 1015MMACC1	Workload 900h	ECTS Credits 30	Module Language German and English	Module Availability every term	Duration 1 Term
1	Courses		Contact Hours	Self-Studies	Course Language
2	Module Content The topic of the master's thesis on the Business Administration programme must come from the specialisation section or from the subject group taken by the candidate in the supplementary section. If the topic relates to the supplementary section, the candidate must already have accumulated 18 ECTS credits in said supplementary section.				
3	Learning Objectives Students... ... are familiar with current debate on international management theory and methods and make use of it through their own independent research work. ... identify questions and issues that meet academic requirements. ... work on these questions independently, using the main primary and secondary literature. ... formulate theoretical and methodical (qualitative and/or quantitative) approaches to academic research. ... draw up a research plan and implement it independently. ... organise and design an academic research process. ... independently collect relevant data and evaluate them in a methodically competent manner. ... discuss theoretical and methodical problems in depth with teaching staff, other students and persons with an interest in the field. ... critically assess research findings and derive conclusions from them that are relevant to research and society.				
4	Teaching and Learning Methods Master's Thesis				
5	Module Entry Requirements 60 ECTS credits obtained				
6	Mode of End-Of-Module Examination Written test 6 months				
7	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Master Thesis in Accounting and Taxation				
9	Module Manager Area Accounting and Taxation				
10	Miscellaneous The master's thesis may be written in German or English.				