

Program Handbook

of the

Master Program Management



at the

Otto-von-Guericke University Magdeburg
Fakultät für Wirtschaftswissenschaft/
Faculty of Economics and Management

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What are the objectives of this study program?

The Master Program in Management is designed to equip students with the knowledge, methods, and skills necessary to pursue a professional career in business or academia. The program builds upon a strong basis in quantitative methods, (finance, marketing, and strategic) management, and economic theory provided within the first two semesters. According to their interest and career plans, students choose to follow either a more practically oriented or a more scientifically oriented study path. A 3-semester fast-track option (including the preparation of the master thesis), may be offered to especially qualified and hardworking students upon enrollment. Prior work experience is not required for admission. The program emphasizes international aspects. The language of instruction is English, and the student community is split almost equally in international and German students. Integration of studies abroad (preferably in the 3rd semester) is recommended.

Degree conferred:	Master of Science
Course duration:	4 semester
Language of instruction:	English (a limited number of credit points may be earned from courses offered in German)
Enrollment:	winter semester(October)

Career perspectives:

Work as a manager in foreign or multi-national, private or public enterprises of the industrial or the service sector; join a Ph.D. Program in Management.

What kind of knowledge/experience/interest should I exhibit?

Interest in management theory and scenarios; solid knowledge of mathematics and English.

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Program Structure/Curriculum

Master Program "Management"

Bridge Modules (credits potentially required for final admission) according to § 4 (1) Prüfungsordnung
(Microeconomics, Management Accounting, Financial Management, Decision Analysis)

1 st semester	Mathematics for Business 6 CP	Business Statistics 6 CP	Business Decision Making 6 CP	Microeconomic Analysis 6 CP	International Corporate Strategy 6 CP	30 CP
2 nd semester	Marketing Models & Analysis 6 CP	Corporate Finance 6 CP	CE-module: Seminar 6 CP	CE-module: Seminar 6 CP	Elective module 6 CP	30 CP
3 rd semester	Elective Studies (either A, B or C): 30 CP					30 CP
	Elective Studies A) study abroad (Auslandsstudium)					
	Elective Studies B) supervised internship (betreutes Praktikum)					
	Elective Studies C) interdisciplinary elective courses (disziplinübergreifende Wahlkurse)					
	Elective module	Elective module	Elective module	Elective module	Elective module	
4 th semester	Master-Thesis with Research Seminar 30 CP					30 CP

Abbreviations: CE = Compulsory elective, CP = Credit Points according to the European Credit Transfer System (ECTS)

Compulsory modules

Module:
Business Decision Making
Applicability of the module:
Compulsory module
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - obtain a deeper theoretical foundation of individual, interactive, and group decision making, - learn and train practical methods of decision support for prominent types of decision problems, - acquire skills for analytical decision support.
Contents:
<ul style="list-style-type: none"> - Preferences and Decision Behavior - Utility Theory - Multiattributive Decisions - Decisions under Uncertainty - Sequential Decisions - Strategic Interactive Decisions - Group Decision Making and Negotiation - Fair Division
References:
<ul style="list-style-type: none"> - Bell, D. E.; Raiffa, H.; Tyersky, A. (1988): Decision Making – Descriptive, normative, and prescriptive interactions. Cambridge University Press: Cambridge et al. - Clemen, R. T.; Reilly, T. (2001): Making Hard Decisions. Duxbury/Thomson Learning: Pacific Grove [Calif.]. - French, S. (1986): Decision Theory – An introduction to the mathematics of rationality. Ellis Horwood: Chichester. - Goodwin, P.; Wright, G. (2006): Decision Analysis For Management Judgment. Wiley: Chichester et al. - Mas-Colell, A.; Whinston, M. D.; Green, J. R. (1995): Microeconomic Theory. Oxford University Press: New York et al. - Raiffa, H.; Keeney, R. (1976): Decisions with Multiple Objectives: Preferences and Value Tradeoffs. John Wiley & Sons: New York et al.
Forms of Instruction / Course Language:
2L, 1T / English
Previous Knowledge:
The contents of the following module are recommended <ul style="list-style-type: none"> - Entscheidungstheorie, Wahrscheinlichkeit und Risiko of the Bachelor Program “Betriebswirtschaftslehre” of the FWW.
Work Load:
42 hours attendance time and 138 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
Written exam (60 min), 6 CP
Responsible for the Module:
Chair of Entrepreneurship

Module:
Business Statistics
Applicability of the module:
Compulsory module
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - gain knowledge of statistical theory and methods, - acquire skills for statistical data analysis, - attain a high level of skills for deriving inferences using statistical test and estimation methods, - acquire basic software skills in the exercises.
Contents:
<ul style="list-style-type: none"> - Basics - Statistical tests and evidence - Non-parametric methods - General linear model (regression and ANOVA) - Time permitting: Logit and probit models
References:
<ul style="list-style-type: none"> - Anderson, D. R.; Sweeney, D. J.; Williams, T. A. (2010): Statistics for Business and Economics. Cengage Learning EMEA: London et al.
Forms of Instruction / Course Language:
2L, 2T / English
Previous Knowledge:
<ul style="list-style-type: none"> - none
Work Load:
56 hours attendance time and 124 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
Written exam (60 min), 6 CP
Responsible for the Module:
Senior Lectureship of Business Economics

Module:
Corporate Finance
Applicability of the module:
Compulsory module
Qualification Targets (Competencies):
<p>The students</p> <ul style="list-style-type: none"> - get a broad knowledge of corporate finance topics, - are able to analyze the CAPM under market imperfections and to use different performance measures, - are familiar with insights of the capital structure, i.e. the Modigliani-Miller propositions, and company valuation, in particular the DCF method, - have knowledge about risk management and agency theory.
Contents:
<ul style="list-style-type: none"> - CAPM under Market Imperfections - Performance Measurement - Capital Structure - Company Valuation - Financial and Corporate Risk Management - Agency Theory
References:
<ul style="list-style-type: none"> - Ross, S. A.; Westerfield, R. W.; Jaffe, J. F. (2008): Corporate Finance. 8th edition, McGraw-Hill: Boston [Mass.].
Forms of Instruction / Course Language:
2L, 1T / English
Previous Knowledge:
<p>The contents of the following modules are recommended</p> <ul style="list-style-type: none"> - Financial Management of the Bachelor Program “Management and Economics/International Business and Economics” of the FWW or - Wertpapieranalyse of the Bachelor Program „Betriebswirtschaftslehre” of the FWW, - Option Pricing.
Work Load:
42 hours attendance time and 138 learning hours
Frequency:
Each summer semester
Assessments/Exams/Credits:
Written exam (60 min), 6 CP
Responsible for the Module:
Chair of Banking and Finance

Module:
International Corporate Strategy
Applicability of the module:
Compulsory module
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - get a notion of how to analyze the strategic positioning of firms, - are able to formulate and implement strategies.
Contents:
<ul style="list-style-type: none"> - What is strategy and why is it important? - The strategic management process - External analysis: Industry structure, competitive forces, and strategic groups - Internal analysis: Resources, capabilities, and activities - Competitive advantage and firm performance - Strategy formulation I: Business strategy - Strategy formulation II: Corporate strategy - Strategy formulation III: Global strategy - Strategy implementation - Case Studies
References:
<ul style="list-style-type: none"> - Johnson, G.; Whittington, R.; Scholes, K. (2011): Exploring Strategy. 9th edition, FT Prentice Hall: Harlow. - Lynch, R. L. (2012): Strategic Management. 6th edition, Pearson: Harlow. - Peng, M. W. (2013): Global Strategic Management. 3rd edition, South-Western Cengage Learning: Mason. - Porter, M. E.; Kramer, M. R. (2006): Strategy & Society: The Link Between Competitive Advantage and Corporate Social Responsibility. Harvard Business Review, 84(12), 78-92. - Rothaermel, F. T. (2013): Strategic Management: Concepts and Cases. McGraw-Hill/Irwin: New York.
Forms of Instruction / Course Language:
2L, 1T / English
Previous Knowledge:
<p>.The contents of the following module are recommended</p> <ul style="list-style-type: none"> - Introduction to Management of the Bachelor Program "Management and Economics/International Business and Economics" of the FWW or, alternatively <p>The contents of the following literature:</p> <ul style="list-style-type: none"> - Baye, M. R. (2010): Managerial Economics and Business Strategy, 7th Edition, McGraw Hill: Boston [Mass.]. - Brickley, J. A.; Zimmerman, J. L.; Smith, C. W. (2009): Managerial Economics and Organizational Architecture, 5th edition, McGraw Hill: Boston [Mass.].
Work load:
42 hours attendance time and 138 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
Final written exam, 6 CP
Responsible for the Module:
Chair of International Management

Module:
Marketing Methods and Analysis
Applicability of the module:
Compulsory module
Qualification Targets (Competencies):
<ul style="list-style-type: none"> - This course examines the role of marketing research in the formulation and solution of marketing problems, and develops the students' basic skills in conducting and evaluating marketing research projects. - Special emphasis is placed on problem formulation, research design, methods of data collection (including data collection instruments, sampling, and field operations), and essential data analysis techniques. Applications of basic marketing research procedures to a variety of marketing problems are explored. - In the exercise sessions, IBM SPSS Statistics will be used to apply the methods taught in the lectures.
Contents:
<ul style="list-style-type: none"> - The role and value of marketing research information - The marketing research process - Designing the marketing research project - Gathering and collecting data - Data preparation and analysis (e.g., hypothesis tests, ANOVA, regression analysis, factor analysis, cluster analysis) - Principles of qualitative research
References:
<ul style="list-style-type: none"> - Sarstedt, M.; Mooi, E. (2014): A Concise Guide to Market Research. The Process, Data, and Methods Using SPSS Statistics. 2nd edition, Springer Verlag: Berlin et al.
Forms of Instruction / Course Language:
2L, 2T / English
Previous Knowledge:
<ul style="list-style-type: none"> - Participants should have an understanding of marketing principles and basic statistics.
Work Load:
56 hours attendance time and 124 learning hours
Frequency:
Each summer semester
Assessments/Exams/Credits:
Written open-book exam (60 min), 6 CP
Responsible for the Module:
Chair of Marketing

Module:
Mathematics for Business
Applicability of the module:
Compulsory module
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - learn basic concepts of mathematics, in particular linear algebra and multivariate analysis, - learn to understand mathematical proofs and become aware why proofs are important in mathematics, - are able to model and solve simple optimization problems.
Contents:
<ul style="list-style-type: none"> - Sequences and Series - Functions with (several) variables - Differential calculus for functions with (several) variables - Linear and quadratic optimization - Optimization with equality and inequality constraints - Integration - Mathematics and finance - Linear Algebra
References:
<ul style="list-style-type: none"> - Werner, F.; Sotskov, Y. N. (2006): Mathematics of Economics and Business. Routledge: London et al, Chapter 2, 4-9, 11. - Sydsaeter, K.; Hammond, P. J. (1995): Mathematics for Economic Analysis. Prentice-Hall International: London et al.
Forms of Instruction / Course Language:
3L, 1T / English
Previous Knowledge:
<ul style="list-style-type: none"> - Basic knowledge of mathematics for economics.
Work Load:
56 hours attendance time and 124 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
Written exam (60 min), 6 CP
Responsible for the Module:
Institute for Algebra and Geometry (FMA)

Module:
Microeconomic Analysis
Applicability of the module:
Compulsory module
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - acquire an analytical understanding of the determinants of individual decisions, - develop a thorough understanding of the consequences of decentralized decision-making for individual and firm behavior in partial equilibrium models, - analyze the existence, stability and efficiency properties of general equilibria.
Contents:
<ul style="list-style-type: none"> - Preference Relations and Utility Functions - Duality - Uncertainty - Production Technology and Profit Maximization - Cost Minimization and Cost Functions - Partial and General Equilibrium Analysis - Game Theory
References:
<ul style="list-style-type: none"> - Jehle, G.; Reny, P. (2010): Advanced Microeconomic Theory. 3rd edition, Pearson/Addison - Wesley: Boston [Mass.] et al.
Forms of Instruction / Course Language:
2L, 2T / English
Previous Knowledge:
<ul style="list-style-type: none"> - Intermediate knowledge of Microeconomics and Macroeconomics.
Work Load:
56 hours attendance time and 124 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
Written exam (endterm, 120 min), 6 CP
Responsible for the Module:
Chair of Public Economics

Compulsory elective modules

Module:
Seminar: Advanced Business Economics
Applicability of the module:
Compulsory elective module
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - learn how to identify and describe problems and challenges for theoretical reasoning, - get to know academic research methods and sources of information, - acquire the ability to write academic papers and to present their results, - develop an ability to participate in academic discussions.
Contents:
<ul style="list-style-type: none"> - During the first session of the seminar guidelines to academic paper writing will be introduced. - Supervised by a professor, the student will write a seminar paper on the economic analysis of business problems. - The paper has to be presented and discussed with the other students in the seminar.
References:
<ul style="list-style-type: none"> - Course-dependent
Forms of Instruction / Course Language:
2S / English
Previous Knowledge:
<ul style="list-style-type: none"> - successful completion of courses in Microeconomics.
Work Load:
28 hours attendance time and 152 learning hours
Frequency:
Each summer semester
Assessments/Exams/Credits:
Seminar paper and presentation, 6 CP
Note:
A withdrawal of the exam registration is not possible for this module.
Responsible for the Module:
Chair of Economics of Business and Law

Modulbezeichnung:
Seminar: Aktuelle Probleme der Informationsverarbeitung und der Personalplanung
Verwendbarkeit des Moduls:
Wahlpflichtmodul
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - vertiefen die erworbenen Kenntnisse auf dem Gebiet der Unternehmensführung und Organisation, mit Rückgriff auf wissenschaftliche Primärliteratur in deutscher oder englischer Sprache bzw. einschlägige Datenquellen, - festigen die erlernten und erwerben ggf. weitere Techniken des wissenschaftlichen Arbeitens, - sind in der Lage, eine wissenschaftliche Arbeit zu erstellen und zu präsentieren, - erwerben die Fähigkeit, sich wissenschaftlich mit den Arbeitsergebnissen anderer Seminarteilnehmer auseinanderzusetzen.
Inhalt:
<ul style="list-style-type: none"> - Die Betriebswirtschaftslehre als entscheidungsorientierte Realwissenschaft beschäftigt sich in all ihren Facetten mit dem Treffen von ökonomisch „guten“ Entscheidungen. - Den Teilnehmern des Seminars werden hier verschiedenste Methoden zur Entscheidungsfindung vorgestellt und kritisch diskutiert. - Besondere Aufmerksamkeit gilt dabei dem Treffen von Entscheidungen im Kontext von Personalplanungsproblemen, aber auch der Einsatz von personalwirtschaftlichen Strategien zum Umgang mit Informationsasymmetrien wird im Rahmen des Seminars beleuchtet und auf dessen Zweckmäßigkeit hin überprüft.
Literaturhinweise:
<ul style="list-style-type: none"> - Bänsch, A. / Alewell, D. (2013): Wissenschaftliches Arbeiten, 11. Auflage, Oldenbourg Verlag: München. - Theisen, M. R. (2013): Wissenschaftliches Arbeiten: Technik - Methodik - Form. 16. Auflage, Vahlen Verlag: München. - entscheidungstheoretische Grundlagenliteratur: <ul style="list-style-type: none"> o Eisenführ, F. / Weber, M. / Langer, T. (2010): Rationales Entscheiden, 5. Auflage, Springer Verlag: Berlin [u.a.] o Laux, H. / Gillenkirch, R. / Schenk-Mathes, H.: (2014): Entscheidungstheorie, 9. Auflage, Springer Verlag: Berlin [u.a.] - durch den Lehrstuhl zur Verfügung gestellte themenspezifische Literatur
Lehrformen/Unterrichtssprache:
2S, 1Ü / Deutsch
Vorkenntnisse:
Empfohlen werden die Inhalte der Vorlesungen: <ul style="list-style-type: none"> - Entscheidungstheorie, Wahrscheinlichkeit und Risiko - Organisation und Personal aus dem Bachelorprogramm „Betriebswirtschaftslehre“ der FWW
Arbeitsaufwand:
42 Präsenz- und 138 Lernzeitstunden
Häufigkeit des Lehrangebots:
Sommersemester 2016
Leistungsnachweise/Prüfung/Credits:
Seminararbeit, Ergebnispräsentation und bewertete Diskussionsbeiträge (Hinweis: Das Seminar ist nur dann bestanden, wenn alle erforderlichen Prüfungsleistungen mindestens mit „ausreichend“ bewertet worden sind), 6 CP
Anmerkung:
Für dieses Modul ist ein Widerruf der Prüfungsanmeldung nicht möglich.
Modulverantwortliche(r):
Professur für Unternehmensführung und Organisation

Module:
Seminar: Behavioral Business Economics
Applicability of the module:
Compulsory elective module
Qualification Targets (Competencies):
<p>The students</p> <ul style="list-style-type: none"> - learn how to identify and describe problems and challenges for theoretical reasoning, - get to know academic research methods and sources of information, - acquire the ability to write academic papers and to present their results, - develop an ability to participate in academic discussions.
Contents:
<ul style="list-style-type: none"> - During the first seminar session guidelines to academic paper writing will be introduced. - Supervised by a professor, the student will write a seminar paper on the economic analysis of business problems. - The paper has to be presented and discussed with the other students in the seminar.
References:
<ul style="list-style-type: none"> - Course-dependent
Forms of Instruction / Course Language:
2S / English
Previous Knowledge:
<ul style="list-style-type: none"> - Successful completion of courses in Microeconomics.
Work Load:
28 hours attendance time and 152 learning hours
Frequency
Each summer semester
Assessments/Exams/Credits:
Seminar paper and presentation, 6 CP
Note:
A withdrawal of the exam registration is not possible for this module.
Responsible for the Module:
Senior Lectureship of Business Economics

Module:
Seminar: Business Forecasting
Applicability of the module:
Compulsory elective module
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - learn how to select and apply appropriate forecasting methods to aide business decisions, - are able to find and use academic literature, data sources and/or software, - enhance their ability to write academic papers and present their results, - develop an ability to participate in academic discussions.
Contents:
- There are varying topics offered.
References:
- References depend on the topic.
Forms of Instruction / Course Language:
2S / English
Previous Knowledge:
- none
Work Load:
28 hours attendance time and 152 learning hours
Frequency
Summer semester 2016
Assessments/Exams/Credits:
Academic paper, presentation, and classroom discussions, 6 CP
Note:
A withdrawal of the exam registration is not possible for this module.
Responsible for the Module:
Chair of Operations Management

Module:
Seminar: Current Trends in Marketing Research
Applicability of the module:
Compulsory elective module
Qualification Targets (Competencies):
Students <ul style="list-style-type: none"> - deepen their knowledge in recent research issues in marketing, - acquire insights in marketing experiments, - gain competences to develop and present an academic research adequately, - develop skills to participate in an academic discussion about their findings.
Contents:
<ul style="list-style-type: none"> - Consumer behavior - Brand management - Marketing research methods - Conducting marketing experiments - Consumer decision making
References:
<ul style="list-style-type: none"> - Cargill, M.; O'Connor, P. (2009): Writing Scientific Research Articles: Strategy and steps. Wiley Blackwell: New Jersey. - Karmasin, M.; Ribing, R. (2010): Die Gestaltung wissenschaftlicher Arbeiten: Ein Leitfaden für Seminararbeiten, Bachelor-, Master- und Magisterarbeiten, Diplomarbeiten und Dissertationen. 5. Auflage, UTB: Stuttgart. - Sarstedt, Marko & Erik a. Mooi (2014): A Concise Guide to Market Research. The Process, Data, and Methods Using SPSS Statistics. 2nd edition, Springer Verlag: Berlin et al.
Forms of Instruction / Course Language:
2S, 2T / English
Previous Knowledge:
<ul style="list-style-type: none"> - Knowledge in basic statistics and marketing.
Work Load:
56 hours attendance time and 124 learning hours
Frequency:
Each summer semester
Assessments/Exams/Credits:
Writing and presenting a seminar paper, partly supporting experiment conductance, 6 CP
Note:
A withdrawal of the exam registration is not possible for this module.
Responsible for the Module:
Chair of Marketing

Module:
Seminar: Economics of Incentives
Applicability of the module:
Compulsory elective module
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - learn how to identify and describe problems and challenges for theoretical reasoning, - get to know academic research methods and sources of information, - acquire the ability to write academic papers and to present their results, - develop an ability to participate in academic discussions.
Contents:
<ul style="list-style-type: none"> - During the first seminar session guidelines to academic paper writing will be introduced. - Supervised by a professor, the student will write a seminar paper on the economic analysis of business problems. - The paper has to be presented and discussed with the other students in the seminar.
References:
<ul style="list-style-type: none"> - Course-dependent
Forms of Instruction / Course Language:
2S / English
Previous Knowledge:
<ul style="list-style-type: none"> - Successful completion of courses in Microeconomics.
Work Load:
28 hours attendance time and 152 learning hours
Frequency
Each winter semester
Assessments/Exams/Credits:
Seminar paper and presentation / 6 CP
Note:
A withdrawal of the exam registration is not possible for this module.
Responsible for the Module:
Senior Lectureship of Business Economics

Module:
Seminar: Evidence-based business strategy
Applicability of the module:
Compulsory elective module
Qualification Targets (Competencies):
<p>This research seminar will address recent fields of research in business strategy from an evidence-based perspective.</p> <p>The students</p> <ul style="list-style-type: none"> - will have knowledge of the concept of evidence-based management - will have an understanding about and awareness of individual biases that undermine evidence-based decision making in a business strategy context - will gain knowledge of the methodology and will be able to reflect through the lense of meta-analytic evidence - Apply the principles of evidence-based management to decision-making in internationally operating corporations
Contents:
<p>This research seminar will address recent fields of research in international business strategy from an evidence-based perspective. The participants will gain knowledge of the concept of evidence-based management and evidence-based business strategy. Moreover, the participants will gain knowledge of the methodology (meta-analytic procedures using MS Excel) and will be able to reflect the respective topics through the lense of meta-analytic evidence. The main purpose of the seminar is to apply the principles of evidence-based management to strategic decision-making in internationally operating corporations. The topics are related to the relationships between different strategic orientations (e.g., technology orientation, learning orientation, entrepreneurial orientation, market orientation) and firm performance as well as the boundary conditions of these associations.</p> <p>The seminar includes meta-analytic procedures. Meta-analysis encompasses a set of statistical methods to conduct a systematic, quantitative review of the literature in order to derive empirical generalizations. The use of meta-analytic practices allows students to determine the overall effect size of specific relationships and to test whether the effects depend on study and context characteristics, or other moderators. The seminar will focus on the meta-analysis research process, from literature search, coding of the effect sizes, bivariate meta-analysis, moderator analysis, to reporting the findings. All steps of the meta-analysis process will be demonstrated and practiced during the sessions.</p>
References:
Specific references depend on the topic
Forms of Instruction / Course Language:
2 L, 1 T / English
Previous Knowledge:
- none
Work Load:
42 hours attendance time and 138 learning hours
Frequency
Summer semester 2016
Assessments/Exams/Credits:
Academic paper, presentation, and classroom discussions, 6 CP
Note:
A withdrawal of the exam registration is not possible for this module.
Responsible for the Module:
Junior professorship in International Business

Module:
Seminar: Executive Compensation
Applicability of the module:
Compulsory elective module
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - are introduced to current finance-oriented research on managerial compensation, - critically assess academic research, - present own work, - actively participate to an academic discussion
Contents:
<ul style="list-style-type: none"> - History of executive compensation - Measurement of executive pay and incentives - Are observed practices in executive compensation optimal? - Efficient contracting view - Managerial power view - Other views (perceived costs, role of regulation)
References:
<ul style="list-style-type: none"> - Edmans, Alex, and Xavier Gabaix, Forthcoming. Executive Compensation: A Modern Primer, Journal of Economic Literature (working paper version available on SSRN). - Murphy, Kevin J., 2013. Executive Compensation: Where We Are, and How We Got There, Handbook of the Economics of Finance 2, 211-356 (working paper version available on SSRN). - Further articles will be conveyed during the lecture.
Forms of Instruction / Course Language:
2S / English
Previous Knowledge:
<ul style="list-style-type: none"> - Elementary knowledge of econometrics and corporate finance
Work Load:
28 hours attendance time and 152 learning hours
Frequency
Summer semester 2016
Assessments/Exams/Credits
Written seminar paper, presentation, discussion of another presentation, 6 CP
Note:
A withdrawal of the exam registration is not possible for this module.
Responsible for the Module:
Junior professorship in Financial Economics

Modulbezeichnung:
Seminar: Finanzmanagement
Verwendbarkeit des Moduls:
Wahlpflichtmodul
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - erlernen das selbstständige Erarbeiten neuerer Themen aus dem Bereich des (internationalen) Finanzmanagements unter Rückgriff auf wissenschaftliche Primärliteratur in deutscher und englischer Sprache, - vertiefen die Kenntnisse im Bereich der statistischen Analyse und sind in der Lage, diese anzuwenden, - festigen die erlernten und erwerben weitere Techniken des wissenschaftlichen Arbeitens, - sind in der Lage, eine wissenschaftliche Arbeit zu erstellen und zu präsentieren, - Erwerben die Fähigkeit, sich wissenschaftlich mit den Arbeitsergebnissen anderer Seminarteilnehmer auseinanderzusetzen.
Inhalt:
<ul style="list-style-type: none"> - Die Themen orientieren sich an den aktuellen Entwicklungen bzw. Forschungsschwerpunkten der Finanzwirtschaft.
Literaturhinweise:
<ul style="list-style-type: none"> - Literaturhinweise werden in Anpassung an die jeweilige Themenstellung des Seminars bzw. Projekts gegeben. - Je nach Themenstellung stellt die Literaturrecherche eine Teilleistung des Seminars bzw. Projekts dar.
Lehrformen / Unterrichtssprache:
2S / Deutsch
Vorkenntnisse:
Empfohlen werden die Inhalte der Module <ul style="list-style-type: none"> - Investition und Finanzierung aus dem Bachelorprogramm „Betriebswirtschaftslehre“ der FWW, - Engineering Economics, - Financial Engineering bzw. äquivalente Kurse.
Arbeitsaufwand:
28 Präsenz- und 152 Lernzeitstunden
Häufigkeit des Lehrangebots:
Jedes Wintersemester
Leistungsnachweise/Prüfung/Credits:
Anfertigung einer Seminararbeit ergänzt durch Ko-Referate, 6 CP
Anmerkung:
Für dieses Modul ist ein Widerruf der Prüfungsanmeldung nicht möglich.
Modulverantwortliche(r):
Professur für Innovations- und Finanzmanagement

Module:
Seminar: Firm performance, market selection, and employment
Applicability of the module:
Compulsory elective module
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - become acquainted with recent, high-standard empirical research papers, - develop a deeper understanding about the determinants of firm performance, market selection, and employment and how these aspects are related to each other, - acquire the ability to write academic papers and to present their results, - learn to critically discuss scientific papers and to participate in academic discussions.
Contents:
<ul style="list-style-type: none"> - determinants of firm performance, productivity, survival, and employment - firm performance and market selection in turbulent times - job creation and destruction - consequences of involuntary job loss
References:
<ul style="list-style-type: none"> - Course-dependent
Forms of Instruction / Course Language:
2S / English
Previous Knowledge:
The contents of the following module are recommended <ul style="list-style-type: none"> - Econometrics
Work Load:
28 hours attendance time and 152 learning hours
Frequency
Summer semester 2016
Assessments/Exams/Credits:
Written seminar paper, presentation, short discussion of another paper, 6 CP
Note:
A withdrawal of the exam registration is not possible for this module.
Responsible for the Module:
Chair of Economics: Productivity and Innovations

Module:
Seminar: Household Finance
Applicability of the module:
Compulsory elective module
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - are introduced to the new emerging field of Household Finance, - will learn to use their previous knowledge in Econometrics, microeconomics, macroeconomics and financial economics to analyse the new economic research questions, - will learn how to conduct empirical analysis and at least understand the empirical results using more recent econometric techniques.
Contents:
<ul style="list-style-type: none"> - Facts about household assets and liabilities - Household risk preferences and beliefs <ul style="list-style-type: none"> -- measuring individual risk aversion -- determinants of risk aversion - Household portfolio decisions <ul style="list-style-type: none"> -- stock market participation -- portfolio selection and rebalancing - Household borrowing decisions
References:
<ul style="list-style-type: none"> - Guiso, Luigi, Michael Haliassos, and Tullio Jappelli (Eds). 2002. Household Portfolios. MIT Press, Boston - Campbell, John Y. 2006. "Household Finance." The Journal of Finance, 61(4): 1553-1604. - Friend, Irwin, and Marshall E. Blume. 1975. "The Demand for Risky Assets." The American Economic Review, 65(5): 900-922. - Guiso, Luigi and Paolo Sodini, 2014. "Household Finance: An Emerging Field".
Forms of Instruction / Course Language:
2S / English
Previous Knowledge:
The contents of the following module are recommended <ul style="list-style-type: none"> - Financial Economics - Econometrics - Microeconomics - Macroeconomics
Work Load:
28 hours attendance time and 152 learning hours
Frequency
Summer semester 2016
Assessments/Exams/Credits:
Writing academic paper, presentation 6 CP
Note:
A withdrawal of the exam registration is not possible for this module.
Responsible for the Module:
Junior professorship in Financial Economics

Module:
Seminar: Innovation Finance
Applicability of the module:
Compulsory elective module
Qualification Targets (Competencies):
<p>The students</p> <ul style="list-style-type: none"> - learn the independent development of new topics in the field of innovation finance using scientific primary literature in German and English language, - deepen their skills in the application of computer algebra systems and are capable of using them, - strengthen and acquire new techniques of scientific research, - are capable to prepare and present an academic paper, - learn to scholarly assess and discuss the work of other seminar participants.
Contents:
<ul style="list-style-type: none"> - The topics are related to current developments and main fields of research in the intersection of innovation, investment decisions and finance.
References:
<ul style="list-style-type: none"> - The references will be given according to the respective topic of the seminar or project. - The literature research is part of the grade of the seminar or project paper, depending on the topic.
Forms of Instruction / Course Language:
2S / English
Previous Knowledge:
<p>The contents of the following modules are recommended</p> <ul style="list-style-type: none"> - Investition und Finanzierung of the Bachelor Program „Betriebswirtschaftslehre“ of the FWW, - Financial Engineering, - Wertorientiertes Technologie- und Innovationsmanagement or equivalent modules.
Work Load:
28 attendance time and 152 learning hours
Frequency:
Each summer semester
Assessments/Exams/Credits:
Academic paper complemented by co-presentations, 6CP
Note:
A withdrawal of the exam registration is not possible for this module.
Responsible for the Module:
Chair of Financial Management and Innovation Finance

Module:
Seminar: International Business Strategy
Applicability of the module:
Compulsory elective module
Qualification Targets (Competencies):
In this seminar students will <ul style="list-style-type: none"> - deepen their knowledge in the field of international strategy formulation, - use theoretical constructs to develop solutions to practical problems, - get insights into real-life strategic decision-making, - improve their case analysis skills, and - further develop their feedback and reasoning competencies.
Contents:
This seminar is aimed at applying theoretical and conceptual constructs discussed in the lecture “International Corporate Strategy” to the real-life case of a multinational company that has decided to go international with one of its innovations. Participants will work in teams of 2 to develop a strategic concept for their international expansion strategy and will decide if and how to enter a foreign market.
References:
<ul style="list-style-type: none"> - Johnson, G.; Whittington, R.; Scholes, K. (2011): Exploring Strategy, 9th edition, FT Prentice Hall: Harlow. - Lynch, R. L. (2012): Strategic Management, 6th edition, Pearson: Harlow. - Morschett, D., Schramm-Klein, H., Zentes, J. (2015): Strategic international management. 3rd edition, Springer Gabler: Wiesbaden. - Peng, M. W. (2013): Global Strategic Management, 3rd edition, Mason: South-Western Cengage Learning. - Rothaermel, F. T. (2013): Strategic Management: Concepts and Cases, McGraw-Hill/Irwin: New York.
Forms of Instruction / Course Language:
2S, 2T / English
Previous Knowledge:
The contents of the following modules are recommended <ul style="list-style-type: none"> - International Corporate Strategy of the Master Program “Management” of the FWW
Work load:
56 hours attendance time and 124 learning hours
Frequency:
Summer semester 2016
Assessments/Exams/Credits:
Two presentations, seminar paper, active participation in class, 6 CP
Note:
A withdrawal of the exam registration is not possible for this module.
Responsible for the Module:
Chair of International Management

Module:
Seminar: Names as Potential Source of Conflict
Applicability of the module:
Compulsory elective module
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - analyze conflicts in the field of names and naming arise from different languages - look at names from a socio-pragmatic perspective - discuss potential and real conflicts brought about by their use in different contexts
Contents:
<ul style="list-style-type: none"> - Names of persons, places, organisations or goods are an important part of our cultural heritage and among the most important intellectual property assets. They allow for both precise and economical identifications of referents and can thus be described as primary texts of identity. In the process of naming we form personal, regional, social or corporate identities. Conflicts in the field of names and naming arise from a confrontation of different languages, ethnic and/or socio-economic backgrounds, values, attitudes, and may finally lead to legal controversies.
References:
<ul style="list-style-type: none"> - none
Forms of Instruction / Course Language:
2 S / English
Previous Knowledge:
<ul style="list-style-type: none"> - - none
Work Load:
28 attendance hours and 152 learning hours
Frequency
Summer semester 2016
Assessments/Exams/Credits:
Writing academic paper, presentations, discussions, 6 CP
Note:
A withdrawal of the exam registration is not possible for this module.
Responsible for the Module:
Fachdisziplin fremdsprachige Philologien (FPH)

Module:
Seminar on Empirical Corporate Finance
Applicability of the module:
Compulsory elective module
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - Obtain an introduction to independent empirical research on central topics of corporate finance, - are able to use some econometrics package and do independent empirical research - prepare and present a research paper.
Contents:
<ul style="list-style-type: none"> - Empirical seminar, - it is essential to know an econometrics package (STATA), - basic multivariate regressions.
References:
<p>Topics</p> <p>Topic 1: Static Trade Off theory: Basic concepts and empirical tests in the literature</p> <p>Dittmer, A. (2004): Capital structure in corporate spin-offs, <i>Journal of Business</i> 77 (1), pp. 9-43.</p> <p>Murray, F. / Goyal, V. (2005): Trade-off and Pecking order theories of debt, in: Eckbo, B. (ed.): <i>Handbook of Corporate Finance: Empirical Corporate Finance</i>, Elsevier/North Holland, Chapter 7.</p> <p>Murray, F. / Goyal, V. (2004): Capital structure decisions: Which factors are reliably important?, Mimeo, University of British Columbia, online: http://webpages.csom.umn.edu/finance/mfrank/WorkingPapers/WorkingPapers.htm.</p> <p>Raghuram, R. /Zingales, L. (1995): What do we know about capital structure? Some evidence form international data, in: <i>Journal of Finance</i>, Vol. 50, pp. 1421-1460.</p> <p>Topic 2: Bankruptcy</p> <p>Warner, J.B. Bankruptcy Costs (1977): Some Evidence, <i>Journal of Finance</i> 32, pp.. 337- 347.</p> <p>Welch, B. / Zhu, N. (2006): The Costs of Bankruptcy, <i>Journal of Finance</i></p> <p>Topic 3: Manager fixed effects and capital structure</p> <p>*Bertrand, M. and A. Schoar (2003). Managing with style: the effect of managers on firm policies. <i>Quarterly Journal of Economics</i> 118, pp. 1169-1208.</p> <p>Frank, M. and V. Goyal (2006). Corporate leverage adjustment: How much do managers really matter? Working paper: http://papers.ssrn.com/sol3/papers.cfm?abstract_id=971082.</p> <p>*Lemmon, M., Roberts, M. and J. Zender (2008). Back to the beginning: Persistence and the cross-section of corporate capital structure. <i>Journal of Finance</i> 63 (4), pp. 1575-1608.</p> <p>Topic 4: Agency theory and conflicts of interest between different stakeholders of the firm</p> <p>Cremers, K.J.M. / Nair, V. / Wei, C. (2007): Governance Mechanisms and Bond Prices. <i>Review of Financial Studies</i> 20, pp.1359-1388.</p> <p>Murray, F. / Goyal, V. (2005): Trade-off and Pecking order theories of debt, in: Eckbo, B (ed.): <i>Handbook of Corporate Finance: Empirical Corporate Finance</i>, Elsevier/North Holland, Chapter 7.</p> <p>Jensen, M. (1986): The agency cost of free cash flow: Corporate finance and takeovers, <i>American Economic Review</i> 76, pp. 323-329.</p> <p>Jensen, M. / Meckling, W. (1976): Theory of the firm: managerial behavior, agency costs and capital structure, in: <i>Journal of Financial Economics</i> 3, pp.305-360.</p> <p>Manconi, A. / Massa, M. (2009): Does Bondholder Concentration Affect Firm Policies? Working Paper, INSEAD http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1130762.</p> <p>Topic 5: The Pecking Order Hypothesis</p> <p>Murray F. / Goyal, V. (2003): Testing the pecking order theory of capital structure, in: <i>Journal of Financial Economics</i> 67 (2003), pp. 217-249.</p> <p>Sunder, S. / Stewart C. M. (1999), Testing Static Trade-Off Against Pecking Order Models of Capital Structure, <i>Journal of Financial Economics</i> 51, pp. 219-244.</p> <p>Myers, S.C. / Majluf, N. (1984): Corporate financing and investment decisions when firms have information that investors do not have, In: <i>Journal of Financial</i></p>

Economics 13, pp. 187-221.

Topic 6: Stock markets and capital structure

Baker, M. / Wurgler, J. (2002): Market timing and capital structure, Journal of Finance 57, pp. 1-32.

Welch, I. (2004): Capital Structure and Stock Returns, in: Journal of Political Economy 112-1, pp. 106-131.

Topic 7: Trade credit?

Fisman, R. / Love, I. (2003): Trade Credit, Financial Intermediary Development, and Industry Growth, Journal of Finance 58 (1), pp. 353-374.

Gropp, R. / Boissay, F. (2013): Payment defaults and liquidity provision by firms. Forthcoming: Review of Finance.

Peterson, M. / Rajan, R. (1995): Trade Credit: Theories and Evidence." Review of Financial Studies 10 (3), pp. 661-691.

Topic 8: Firm liquidity management

Linsa, K. / Servaes, H. / Tufanoe, P. (2010): What drives corporate liquidity? An international survey of cash holdings and lines of credit, in: Journal of Financial Economics 98 (1), pp. 160-176.

Opler, T. / Pinkowitz, L. / Stulz R. / Williamson R. (1999): The determinants and implications of corporate cash holdings. Journal of Financial Economics, 52 pp. 3-46.

Special issue in the Journal of Corporate Finance (2011): Volume 17, Issue 3, Pages 391-788.

Topic 9: Loan contracts and covenants

Demiroglu, C. / James, C. (2009): The Information Content of Bank Loan Covenants Rev. Financ. Stud. 23 (10), pp. 3700-3737.

Drucker, S. / Puri M. (2009): On Loan Sales, Loan Contracting, and Lending Relationships, Review of Financial Studies 22 (7), pp. 2835-2872.

Rauh, J. / Sufi A. (2010): Capital Structure and Debt Structure Rev. Financ. Stud. 23 (12) pp. 4242-4280.

Topic 10: Capital structure of banks

Gropp, R. / Heider, F. (2010): The determinants of bank capital structure, Review of Finance 14 (4).

Admati, A.R. / DeMarzo, P.M. / Hellwig, M. / Pfleiderer, P. (2010): Fallacies, irrelevant facts, and myths in the discussion of capital regulation: Why bank equity is not expensive, Preprints of the Max Planck Institute for Research on Collective Goods 42, <http://hdl.handle.net/10419/57505>

Forms of Instruction / Course Language:

2S / English

Previous Knowledge:

The contents of the following module are recommended

- main theories of corporate finance,
- agency theory,
- corporate governance,
- corporate finance under asymmetric information,
- contract theory,
- mechanism design.

Work Load:

28 hours attendance time and 152 learning hours

Frequency

Each winter semester

Assessments/Exams/Credits:

Written paper, presentation, 6 CP

Note:

A withdrawal of the exam registration is not possible for this module.

Responsible for the Module:

Chair of Economics

Module:
Seminar: Recent Issues in Marketing Research
Applicability of the module:
Compulsory elective module
Qualification Targets (Competencies):
Students <ul style="list-style-type: none"> - deepen their knowledge in recent research issues in marketing, - acquire insights in marketing experiments, - gain competences to develop and present an academic research adequately, - develop skills to participate in an academic discussion about their findings.
Contents:
<ul style="list-style-type: none"> - Consumer insights - Branding strategies - Marketing research methods - Experiments in marketing
References:
<ul style="list-style-type: none"> - Cargill, M.; O'Connor, P. (2009). Writing Scientific Research Articles: Strategy and steps. Wiley Blackwell: Hoboken [NJ]. - Karmasin, M.; Ribing, R. (2010). Die Gestaltung wissenschaftlicher Arbeiten: Ein Leitfaden für Seminararbeiten, Bachelor-, Master- und Masterarbeiten, Diplomarbeiten und Dissertationen. 5. Auflage, UTB Verlag: Stuttgart. - Sarstedt, M.; Mooi, E. (2014): A Concise Guide to Market Research. The Process, Data, and Methods Using SPSS Statistics. 2nd edition, Springer Verlag: Berlin et al.
Forms of Instruction / Course Language:
2L, 2T / English
Previous Knowledge:
<ul style="list-style-type: none"> - Knowledge in basic statistics and marketing
Work Load:
56 hours attendance time and 124 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
Writing and presenting a seminar paper, partly supporting experiment conductance, 6 CP
Note:
A withdrawal of the exam registration is not possible for this module.
Responsible for the Module:
Chair of Marketing

Module:
Seminar: Tax Accounting Research: Conforming and non-conforming tax planning
Applicability of the module:
Compulsory elective module
Qualification Targets (Competencies):
<p>The students</p> <ul style="list-style-type: none"> - gain knowledge on current international research in the field of tax accounting with a focus on different tax planning strategies, - learn how to specify a research question and how to acquire knowledge in an emerging field of research by themselves, - gain experience how to write a seminar thesis (including a literature review) and how to present their results (in German or English language), - intensify their skills on statistical research methods and how these methods are used in empirical accounting research.
Contents:
<ul style="list-style-type: none"> - Non-conforming tax planning affects the taxable profit without affecting the pre-tax financial accounting profit of the firm. Corresponding strategies may be identified by accounting measures like effective tax rates and book-tax differences. - Conforming tax planning affects not only the tax balance sheet but also the financial accounts. Therefore, corresponding strategies do not only lead to a lower tax burden but also to a manipulation of the financial accounting income (also known as earnings management) with the target of reducing the tax burden. - The seminar deals with current research on both forms of tax planning. In detail, we discuss the identification of tax planning strategies in the financial accounts, connections between tax planning and earnings management, and profit shifting as a specific international form of tax planning.
References:
<ul style="list-style-type: none"> - Hanlon, M.; Heitzman, S. (2010): A review of tax research, <i>Journal of Accounting and Economics</i>, 50, 127-178. - Scholes et al. (2008): <i>Taxes and business strategy</i>, 4th edition, Prentice Hall: Upper Saddle River.
Forms of Instruction / Course Language:
4 S / German / English
Previous Knowledge:
<p>The contents of two of the following modules of the master program are recommended:</p> <ul style="list-style-type: none"> - International Taxation (or similar modul on international tax planning) - Steuerplanung und Rechtsform (or similar module on taxation and tax planning) - Accounting Theory (or similar module on accounting and auditing theory) - Business Statistics (or similar module on statistical research methods)
Work Load:
56 hours attendance time and 124 learning hours
Frequency
Summer semester 2016
Assessments/Exams/Credits:
Writing seminar thesis, giving presentation, contributing to group discussions, 6 CP
Note:
A withdrawal of the exam registration is not possible for this module.
Responsible for the Module:
Chair of Business Taxation

Modulbezeichnung:
Seminar: Verhandlungsanalyse
Verwendbarkeit des Moduls:
Wahlpflichtmodul
Lern- und Qualifikationsziele (Kompetenzen):
<ul style="list-style-type: none"> - Ziel der Verhandlungsanalyse ist es, Verhandlungen zu strukturieren und Konflikte in Mehrpersonen-Entscheidungsproblemen sichtbar und bewertbar zu machen, um konstruktiv mit ihnen umgehen zu können. - In der Einführung lernen die Teilnehmer neue Entwicklungen der Verhandlungsanalyse durch praktische Übungen kennen. Vermittelt werden Techniken zur Analyse der Struktur von bi- und multilateralen Verhandlungen, Methoden zur Bewertung von Verhandlungsmacht in asymmetrischen Konfliktsituationen sowie Prozeduren zur Erlangung fairer Verhandlungslösungen. Des Weiteren wird eine Anleitung im Schreiben von Fallstudien gegeben. - Im Anschluss an den zweitägigen Block sollen die Teilnehmer selbstständig geeignete, reale Verhandlungssituationen insbesondere aus den Bereichen Unternehmensgründung, -übernahme und -sanierung in Form einer verhandlungsanalytischen Fallstudie bearbeiten. - Diese Fallstudien werden dann im Plenum präsentiert.
Inhalt:
<ul style="list-style-type: none"> - Spieltheoretische Grundlagen - Einführung in die kooperative Verhandlungsanalyse - Prozeduren zum Lösen bilateraler Verteilungs- und Verhandlungsproblemen - strukturierte Vorbereitung einer Verhandlung - In-class Durchführung von Verhandlungen mit anschließender Analyse - Erweiterung auf multilaterale Verhandlungen u.a. am Bsp. von Koalitionsverhandlungen - Fallstudienarbeit in Zweierteams - Argumentation und Präsentation - Anfertigung einer Seminararbeit in Form einer Fallstudie
Literaturhinweise:
<ul style="list-style-type: none"> - Ausgewählte Literatur zur kooperativen Verhandlungsanalyse.
Lehrformen / Unterrichtssprache:
4S / Deutsch
Vorkenntnisse:
<ul style="list-style-type: none"> - keine
Arbeitsaufwand:
56 Präsenz- und Gruppenarbeitsstunden, 124 Lernzeitstunden
Häufigkeit des Lehrangebots:
Jedes Sommersemester
Leistungsnachweise/Prüfung/Credits:
Vortrag, Seminararbeit, 6 CP
Anmerkung:
Für dieses Modul ist ein Widerruf der Prüfungsanmeldung nicht möglich.
Modulverantwortliche(r):
Professur für Entrepreneurship

Elective modules

Students have to choose elective modules of 6 CP in total.

In this context, please note the following details:

- Any chosen module has to be offered within a Master Program.
- The requirements of choosing a module must be regarded. They arise from the examination and study regulations of the Faculty of Economics and Management (FWW) or those of another faculty that offers the module.
- The module must be offered by a professor, a post-doc or a visiting professor.
- Transcripts must be graded.
- Each elective module can only be credited once.
- Whether a module of another faculty can be credited must be clarified with the Academic Records Office of the FWW in advance.
- Students have to register in written form at the Examination Board of the FWW for a written exam within the period fixed of the respective semester.

The range of elective modules offered by the FWW includes -among others- the below-mentioned modules. Other modules offered by the FWW include the "Wahlpflichtmodule" of the German Master Program "Business Economics". The offer of the respective semester can be obtained from the information system of the university (LSF).

Information (e.g. qualification targets, contents, transcripts, etc.) about modules of other faculties are included in the program handbooks of the respective faculty.

Management

Module:
Accounting Theory
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - look at accounting from a theoretic perspective, - develop and use an appropriate level of abstraction, - get a notion of how to model accounting problems, - learn to discover first order effects, - identify the essential details of accounting.
Contents:
<ul style="list-style-type: none"> - Accounting versus economics - Accounting as an information system - Accounting tools, procedures, and limits - Decision facilitating versus influencing role of accounting - Accounting numbers and performance measurement
References:
<ul style="list-style-type: none"> - Demski, J. S. (2008): Managerial Uses of Accounting Information. 2nd edition, Springer Verlag: New York. - Christensen, J. A.; Demski, J. S. (2003): Accounting Theory: An Information content Perspective. McGraw-Hill/Irwin: Boston [Mass.].
Forms of Instruction / Course Language:
2L, 1T / English
Previous Knowledge:
<ul style="list-style-type: none"> - Management Accounting knowledge at an intermediate level.
Work Load:
42 hours attendance time and 138 learning hours
Frequency:
Winter semester (every second year), winter semester 2016/2017
Assessments/Exams/Credits:
Written exam (60 min), 6 CP
Responsible for the Module:
Chair of Accounting and Control

Module:
Advanced Marketing Research Methods
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
<ul style="list-style-type: none"> - Building on the module “Marketing Methods and Analysis”, this course provides an application-oriented introduction to more advanced and sophisticated marketing research methods. Over the years, researchers and practitioners have used these methods for a wide variety of applications, such as product development, market segmentation, and determining the optimal marketing mix. These same techniques are also very useful for other types of business (and non-business) problems. - In addition to the introduction of methods, special attention will be paid to questions surrounding the measurement of complex phenomena such as brand image or customer satisfaction. - Participants will learn about the fundamental concepts of the methods in a three-day seminar (attendance is compulsory) at the beginning of the semester, followed by a written open-book exam. - In the second part of the course, students will engage in group work to prepare a research report on a marketing-related business problem.
Contents:
<ul style="list-style-type: none"> - Recap: Fundamentals in Statistics and Exploratory Factor Analysis - Measurement in Marketing - Principles of Partial Least Squares Structural Equation Modeling (PLS-SEM) - Advanced Issues in PLS-SEM (mediation, moderation, multigroup analysis)
References:
<ul style="list-style-type: none"> - Hair, J. F.; Hult, G. T. M.; Ringle, C. M.; Sarstedt, M. (2013): Partial Least Squares Structural Equation Modeling: A Primer. Sage: Thousand Oaks [CA]. - Sarstedt, M.; Mooi, E. (2014): A Concise Guide to Market Research. The Process, Data, and Methods Using SPSS Statistics. 2nd edition, Springer Verlag: Berlin et al.
Forms of Instruction / Course Language:
2L, 2T / English
Previous Knowledge:
The contents of the following module are recommended <ul style="list-style-type: none"> - Marketing Methods and Analysis. Knowledge of statistics is required.
Work Load:
56 hours attendance time and 124 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
Written open-book exam (60 min), research report of applied marketing research methods, 6 CP
Note:
A withdrawal of the exam registration is not possible for this module.
Responsible for the Module:
Chair of Marketing

Module:
Bargaining, Arbitration, Mediation
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
<p>The students</p> <ul style="list-style-type: none"> - know the basic concepts of cooperative and non-cooperative bargaining theory, - are able to apply these models to the analysis of bargaining situations, - understand the relevance of strategic moves that have an impact on the bargaining situation, - know basic models of arbitration and mediation.
Contents:
<ul style="list-style-type: none"> - Axioms of individual and collective decision-making. - The Nash bargaining solution as a cooperative approach to bargaining. - Non-cooperative bargaining models: Rubinstein- and Stahl-Model. - Bargaining rules and their theoretical foundations. - Applications of models to real-world bargaining problems - Strategic moves to improve threat points or agreement valuations. - Introduction to arbitration and mediation models.
References:
<ul style="list-style-type: none"> - Muthoo, A. (2008): Bargaining Theory with Applications. Cambridge University Press: Cambridge. - Bazerman, M. H.; Neale, M. A. (1994): Negotiating Rationally. Free Press: New York [NY].
Forms of Instruction / Course Language:
2L, 2T / English
Previous Knowledge:
<p>The contents of the following module is recommended</p> <ul style="list-style-type: none"> - Microeconomics <p>of the Bachelor Program “Management and Economics/International Business and Economics” of the FWW.</p>
Work Load:
56 hours attendance time and 124 learning hours
Frequency:
Each summer semester
Assessments/Exams/Credits:
Written exam (60 min), 6 CP
Responsible for the Module:
Senior Lectureship of Business Economics

Module:
Behavioral Finance
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - acquire knowledge about market and portfolio anomalies, - are enabled to apply techniques how to detect these anomalies, - gain insight into psychological explanations, - get to know models in Behavioral Finance.
Contents:
<ul style="list-style-type: none"> - Financial theories tested - Empirical Findings: portfolio and market anomalies - Possible explanations of these findings - Discussion of the behavioral finance models
References:
<ul style="list-style-type: none"> - Shleifer, A. (2000): Inefficient Markets: An Introduction to Behavioral Finance. Oxford University Press: Oxford et al.
Forms of Instruction / Course Language:
2L, 1T / English
Previous Knowledge:
<ul style="list-style-type: none"> - none
Work Load:
42 hours attendance time and 138 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
Oral exam (20-30 min) or written exam (60 min), 6 CP
Responsible for the Module:
Chair of Empirical Economics

Modulbezeichnung:
Besteuerung und Corporate Finance
Verwendbarkeit des Moduls:
Elective module (for Electives II or Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - erwerben Kenntnisse über steuerrechtliche Grundlagen im Bereich Mergers & Aquisitions, - sind in der Lage Steuern in betrieblichen Investitionsentscheidungen, Unternehmensveräußerungen und Umwandlungsvorgängen zu berücksichtigen, - verstehen steuerliche Wirkungen auf den Kaufpreis von Unternehmen, - erkennen steuerliche Risiken im Bereich Mergers & Aquisitions.
Inhalt:
<ul style="list-style-type: none"> - Steuern und Investitionsentscheidungen (Kapitalwert nach Steuern, Ertragsteuerparadoxon) - Steuern und Unternehmensbewertung (Besteuerung von Veräußerungsgewinnen, Steuereffekte auf den Kaufpreis von Unternehmen) - Steuereffekte bei Umwandlungsvorgängen (Umwandlungssteuerrecht, Steuerplanung bei Umwandlungen)
Literaturhinweise:
<ul style="list-style-type: none"> - Schreiber, U. (2012): Besteuerung der Unternehmen: Eine Einführung in Steuerrecht und Steuerwirkung, 3. Aufl., Gabler Verlag: Wiesbaden. - Scheffler, W. (2013): Besteuerung von Unternehmen III: Steuerplanung, 2. Aufl., C.F. Müller Verlag: Heidelberg. - Brähler, G. (2014): Umwandlungssteuerrecht: Grundlagen für Studium und Steuerberaterprüfung, 9. Aufl., Springer Gabler: Wiesbaden.
Lehrformen/Unterrichtssprache:
1,5 V, 1,5 Ü / Deutsch
Vorkenntnisse:
Empfohlen werden die Inhalte Moduls „Steuerrecht und Steuerwirkung“ aus dem Bachelorprogramm „Betriebswirtschaftslehre“ der FWW Hilfreich sind zudem Vorkenntnisse der Module: <ul style="list-style-type: none"> - „Steuerbilanz und Rechtsform“ sowie „International Tax Planning“ aus dem Bachelorprogramm „Betriebswirtschaftslehre“ der FWW - „Steuerplanung und Rechtsform“ aus dem Masterprogramm „Betriebswirtschaftslehre“ der FWW
Arbeitsaufwand:
42 Präsenz- und 138 Lernzeitstunden
Häufigkeit des Lehrangebots:
Jedes Sommersemester
Leistungsnachweise/Prüfung/Credits:
Klausur (60 min), 6 CP
Modulverantwortliche(r):
Professur für Betriebswirtschaftliche Steuerlehre

Module:
Business Planning
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
<p>The objective of this course is to teach students how to transform creative ideas into business concepts and to develop a business plan. Students will</p> <ul style="list-style-type: none"> - understand the nature of a business opportunity and learn how to recognize and create opportunities, - learn analytical methods for opportunity and market analysis, - learn the basics of financial planning, - learn how to develop different forms of a business plan.
Contents:
<ul style="list-style-type: none"> - Proactive Planning - Opportunity Analysis - Business Models - Blue-Ocean Strategy - Social Entrepreneurship - Financial Planning - Growth and Crises
References:
<ul style="list-style-type: none"> - Allen, K. (2011): New Venture Creation. 6th edition, Cengage Learning EMEA: London et al. - Chwolka, A.; Raith, M. (2012): The Value of Business Planning Before Start-up – a decision theoretical perspective. Journal of Business Venturing, 27(3), 385-399. - Kawasaki, G. (2004): The Art of the Start. Portfolio: New York et al. - Mauborgne, K. W. C. (2005): Blue Ocean Strategy. Harvard Business Press: Boston [Mass.] - Nalebuff, B.; Ayres, I. (2003): Why Not?. Harvard Business School Press: Boston [Mass.] - Osterwalder, A.; Pigneur, Y. (2010): Business Model Generation. John Wiley and Sons: Hoboken [NJ].
Forms of Instruction / Course Language:
2L, 1T / English
Previous Knowledge:
<ul style="list-style-type: none"> - Previous knowledge is not required. - Students who have previously taken the introductory course “Entrepreneurship” (11073) of the Bachelor Program „Betriebswirtschaftslehre” of the FWW cannot attend.
Work Load:
42 hours attendance time and 138 learning hours
Frequency:
Each summer semester
Assessments/Exams/Credits:
Written exam (60 min), 6 CP
Responsible for the Module:
Chair of Entrepreneurship

Module:
Consumer Behavior
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
<p>This course focuses on the questions why people buy and consume products and services as well as how they make specific decisions. Specifically, it discusses how consumers' motivations, personalities, knowledge, and attitudes affect purchase and consumption decisions. During this course, students will</p> <ul style="list-style-type: none"> - improve their understanding of consumer behavior, - find out more about internal and external influences on consumers, - discuss recent research papers and findings, and - learn about some sophisticated concepts of consumer research.
Contents:
<ul style="list-style-type: none"> - Why understanding consumer behavior is important - The decision and buying process - Principles of decision theory - The customer's mindset - Managerial responses to consumer insights - Marketing research and consumer behavior
References:
<ul style="list-style-type: none"> - Hoyer, W. D.; MacInnis, D. J. (2012): Consumer Behavior, 6th edition, Cengage Learning: Boston, Mass. et al. - Solomon, M.; Bamossy, G.; Askegaard, S.; Hogg, M. K. (2009): Consumer Behaviour – A European Perspective. 4th edition, Prentice Hall: Harlow et al.
Forms of Instruction / Course Language:
2L, 2T / English
Previous Knowledge:
<ul style="list-style-type: none"> - Participants should have an understanding of marketing principles.
Work Load:
56 hours attendance time and 124 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
Written exam (60 min), 6 CP
Responsible for the Module:
Junior Professorship in Consumer Behavior

Modulbezeichnung:
Corporate Governance, Compliance und Konzernrecht
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - erlernen und vertiefen die rechtlichen Regeln für eine ordnungsgemäße Unternehmensleitung, insb. auch im Blick auf die Pflicht, für ein rechtmäßiges Verhalten des Unternehmensträgers Sorge zu tragen, - erlernen Grundlagen des Konzernrechts, - entwickeln Verständnis für konzernrechtliche Fragestellungen.
Inhalt:
<ul style="list-style-type: none"> - Grundregeln ordnungsgemäßer Unternehmensleitung - Business Judgement Rule - Deutsche Corporate Governance Kodex - Pflicht, für ein rechtmäßiges Verhalten des Unternehmensträgers Sorge zu tragen - Organisationspflichten - Grundlagen des Konzernrechts - Haftungsfragen
Literaturhinweise:
<ul style="list-style-type: none"> - Emmerich, V.; Habersack, M. (2013): Konzernrecht - ein Studienbuch. 10. Auflage, Verlag C.H. Beck: München. - Hauschka, C. E. (2010): Corporate Compliance - Handbuch der Haftungsvermeidung im Unternehmen. 2. Auflage, Verlag C.H. Beck: München. - Hommelhoff, P.; Hopt, K. J.; v. Werder, A. (2010): Handbuch Corporate Governance - Leitung und Überwachung börsennotierter Unternehmen in der Rechts- und Wirtschaftspraxis. 2. Auflage, Schäffer-Poeschel Verlag: Stuttgart. - Schneider, U. H.; Schneider, S. H. (2007): Konzern-Compliance als Aufgabe der Konzernleitung. ZIP, 44, 2061-2065. - Schneider, U. H. (2003): Compliance als Aufgabe der Unternehmensleitung. ZIP, 15, 645-650.
Lehrformen / Unterrichtssprache:
2V / Deutsch
Vorkenntnisse:
Empfohlen werden die Inhalte der Module <ul style="list-style-type: none"> - Bürgerliches Recht, - Handels- und Gesellschaftsrecht aus dem Bachelorprogramm „Betriebswirtschaftslehre“ der FWW.
Arbeitsaufwand:
28 Präsenz- und 152 Lernzeitstunden
Häufigkeit des Lehrangebots:
Jedes Wintersemester
Leistungsnachweise/Prüfung/Credits:
Klausur (60 min), 6 CP
Modulverantwortliche(r):
Professur für Bürgerliches Recht, Handels- und Wirtschaftsrecht

Modulbezeichnung:
Das Recht der Unternehmensfinanzierung und das Kapitalmarktrecht
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - erlernen und vertiefen die rechtlichen Regelungen für eine ordnungsgemäße Unternehmensfinanzierung, insb. auch über den Kapitalmarkt, - entwickeln ein Bewusstsein für die rechtlichen Probleme im Zusammenhang mit der Unternehmensfinanzierung, - entwickeln Verständnis für kapitalmarktrechtliche Fragestellungen.
Inhalt:
<ul style="list-style-type: none"> - die Bedeutung von Kapital für Unternehmen - die Arten der Unternehmensfinanzierung - die Instrumente der Unternehmensfinanzierung - das Recht der Kapitalaufbringung und -erhaltung - das Recht der Kreditsicherheit - das Recht der Konzernfinanzierung - das Kapitalmarktrecht
Literaturhinweise:
<ul style="list-style-type: none"> - Grunewald, B.; Schlitt, M. (2009): Einführung in das Kapitalmarktrecht. 2. Auflage, Verlag C. H. Beck: München. - Hemmer, K. E.; Tyroller, M.; Wüst, A. (2009): Kreditsicherungsrecht. 9. Auflage, Hemmer/Wüst: Würzburg. - Lutter, M.; Scheffler, E.; Schneider, U. H. (1998): Handbuch der Konzernfinanzierung. Verlag Dr. Otto Schmidt: Köln. - Mohr, R. (2008): Kapitalaufbringung und Kapitalerhaltung nach dem MoMiG. GmbH-StB, S. 339-344. - Roth, J. (2008): Reform des Kapitalersatzrechts durch das MoMiG. GmbHHR, S. 1184.
Lehrformen / Unterrichtssprache:
2V / Deutsch
Vorkenntnisse:
Empfohlen werden die Inhalte der Module <ul style="list-style-type: none"> - Bürgerliches Recht, - Handels- und Gesellschaftsrecht aus dem Bachelorprogramm „Betriebswirtschaftslehre“ der FWW.
Arbeitsaufwand:
28 Präsenz- und 152 Lernzeitstunden
Häufigkeit des Lehrangebots:
Jedes Sommersemester
Leistungsnachweise/Prüfung/Credits:
Klausur (60 min), 6 CP
Modulverantwortliche(r):
Professur für Bürgerliches Recht, Handels- und Wirtschaftsrecht

Modulbezeichnung:
Dezentrale Unternehmenssteuerung
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - erwerben Kenntnisse über die Ursache von Anreizproblemen, insb. Interessenkonflikte und asymmetrische Information, - sind in der Lage, Anreizprobleme zu analysieren und zu modellieren, - erlangen vertiefte Kenntnisse der Performancemessung: Welche Aspekte sind bei dem Design von Anreizverträgen zu beachten?
Inhalt:
<ul style="list-style-type: none"> - Spieltheoretische Grundlagen - Asymmetrische Information und Interessenkonflikte - Der Trade-Off zwischen Risiko und Anreizen - Controllability versus Informativeness - LEN-Modell: Performancemessung - Performancemessung bei mehreren Aufgaben - Dynamische Anreizprobleme
Literaturhinweise:
<ul style="list-style-type: none"> - Christensen, P. O.; Feltham, G. A. (2005): Economics of Accounting, Vol. II: Performance Evaluation. Springer Verlag: Berlin et al. - Ewert, R.; Wagenhofer, A. (2008): Interne Unternehmensrechnung. 7. Auflage, Springer Verlag: Berlin et al. - Laffont, J.-J.; Martimort, D. (2002): The Theory of Incentives: The Principal-Agent Model. Princeton University Press: Princeton and Oxford.
Lehrformen / Unterrichtssprache:
2V, 2Ü / Deutsch
Vorkenntnisse:
Empfohlen werden die Inhalte der Module <ul style="list-style-type: none"> - Angewandte Spieltheorie, - Koordination und Budgetierung bzw. Interne Unternehmensrechnung aus dem Bachelorprogramm „Betriebswirtschaftslehre“ der FWW.
Arbeitsaufwand:
56 Präsenz- und 124 Lernzeitstunden
Häufigkeit des Lehrangebots:
Jedes Sommersemester
Leistungsnachweise/Prüfung/Credits:
Klausur (60 min), 6 CP
Modulverantwortliche(r):
Professur für Unternehmensrechnung und Controlling

Modulbezeichnung:
Experimentelle Wirtschaftsforschung
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - erlangen Kenntnisse über die grundlegenden Methoden der experimentellen Wirtschaftsforschung, - erhalten Einblick in spezielle methodische Fragen, - bekommen einen Einblick in ausgesuchte experimentelle Arbeiten, - werden in die Lage versetzt, selbst experimentell zu arbeiten.
Inhalt:
Teil I: Grundlagen der experimentellen Methodik und spezielle methodische Probleme. Zum Beispiel: <ul style="list-style-type: none"> - Auswahl und Behandlung von Versuchspersonen - Statistische Analyse von experimentellen Daten - Gestaltung von Auszahlungsfunktionen - Subject pool Effekte Teil II: Experimente zu speziellen Fragestellungen. Beispielsweise: <ul style="list-style-type: none"> - Öffentliche-Gut-Experimente und das Kooperationsproblem - Fairness und Reziprozität - Die Stabilität von Präferenzen
Literaturhinweise:
- Forschungsliteratur zu den einzelnen Gegenständen der Vorlesung (Reader).
Lehrformen / Unterrichtssprache:
2V, 1Ü / Deutsch
Vorkenntnisse:
Empfohlen werden die Inhalte des Moduls <ul style="list-style-type: none"> - Angewandte Spieltheorie aus dem Bachelorprogramm „Volkswirtschaftslehre“ der FWW.
Arbeitsaufwand:
42 Präsenz- und 138 Lernzeitstunden,
Häufigkeit des Lehrangebots:
Jedes Sommersemester
Leistungsnachweise/Prüfung/Credits:
Klausur (60 min), 6 CP
Modulverantwortliche(r):
Professur für Wirtschaftspolitik

Modulbezeichnung:
Financial Engineering
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - lernen die wichtigsten Begriffe zur Modellierung von Derivaten (betriebliche Realloptionen und Finanzoptionen) kennen, - entwickeln ein hinreichendes Verständnis für die grundlegenden Methoden zur Bestimmung von Optionspreisen, - bekommen eine Einführung in Computer Algebra Systeme, - sind befähigt geeignete analytische und numerische Lösungsverfahren auszuwählen und auf Probleme des Corporate Finance anzuwenden.
Inhalt:
<ul style="list-style-type: none"> - Instrumente des Risikomanagements (Unternehmensfinanzierung) - Computer Algebra Systeme - Zusammengesetzte Finanzstrategien - Bewertung von Derivaten (zeitkontinuierliche/zeitdiskrete Modellierung) - Bewertung und Modellierung grundlegender bzw. mehrperiodiger betrieblicher Realloptionen
Literaturhinweise:
<ul style="list-style-type: none"> - Cuthbertson, K.; Nitzsche, D. (2009): Financial Engineering: Derivatives and Risk Management, John Wiley & Sons: Chichester et al. - Trigeorgis, L. (2002): Real Options: Managerial Flexibility and Strategy in Resource Allocation, MIT Press: Cambridge [Mass.] et al. - Hull, J. C. (2011): Options, Futures and Other Derivatives, 8th edition, Pearson Education: München et al. - Vorlesungsbegleitende Materialien, Übungsunterlagen
Lehrformen / Unterrichtssprache:
2V, 2Ü / Deutsch
Vorkenntnisse:
Empfohlen werden die Inhalte der Module <ul style="list-style-type: none"> - Investition und Finanzierung aus dem Bachelorprogramm „Betriebswirtschaftslehre“ der FWW bzw. äquivalente Kurse
Arbeitsaufwand:
56 Präsenz- und 124 Lernzeitstunden
Häufigkeit des Lehrangebots:
Jedes Wintersemester
Leistungsnachweise/Prüfung/Credits:
Projektarbeit und Klausur (60 min), 6 CP
Anmerkung:
Für dieses Modul ist ein Widerruf der Prüfungsanmeldung nicht möglich.
Modulverantwortliche(r):
Professur für Innovations- und Finanzmanagement

Module:
Green Finance
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - Get an overview on the various forms of sustainable (i.e. green) Investments. - Learn methods to make investment decisions under uncertainty and political regulation. - Get to know the European Union Emission Trading Scheme and other important regulation - Learn how to solve a practical application problem in a group
Contents:
<ul style="list-style-type: none"> - Renewable Energies and the EEG - Emissions Trading - Energy Efficiency - E-Mobility - Green Pricing - Reverse Logistics and Closed-Loop Supply Chains
References:
<ul style="list-style-type: none"> - none
Forms of Instruction/Course Language:
2L, English
Previous knowledge:
Students should know the basic principles of Finance
Work Load:
28 hours attendance time and 152 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
25% Written exam (60 min), 50% Project and Presentation (Group Work), 25% Assignments, 6 CP
Note:
A withdrawal of the exam registration is not possible for this module.
Responsible for the Module:
Chair of Financial Management and Innovation Finance

Module:
Information, Reputation and Interactive Marketing
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - gain theoretical knowledge on how information and reputation affect market interaction, - gain knowledge of empirical findings on the effect of information and reputation in markets, - acquire skills for strategic market analysis, - attain skills for planning interactive marketing campaigns.
Contents:
<ul style="list-style-type: none"> - Asymmetric information in markets - Reputation and reputation systems - Advertising and quality signals - Interactive marketing and the exchange of information on markets
References:
<ul style="list-style-type: none"> - none
Forms of Instruction / Course Language:
2L, 2T / English
Previous Knowledge:
The contents of the following module are recommended <ul style="list-style-type: none"> - Microeconomics of the Bachelor Program “Management and Economics/International Business and Economics” of the FWW or, - Mikroökonomik of the Bachelor Program „Betriebswirtschaftslehre” of the FWW.
Work Load:
56 hours attendance time and 124 learning hours
Frequency:
Generally each summer semester
Assessments/Exams/Credits:
Written exam (60 min), 6 CP
Responsible for the Module:
Chair of E-Business

Module:
Institutional Economics for Managers: Theory and Applications
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
<ul style="list-style-type: none"> - get introduced into analyze the impact of institutions on the incentives of economic agents and as a result on the efficiency of economic organizations; - are enabled to explain relationship between institutions and economic performance. - will become familiar with of recent developments in the field of institutional economics; instruments, assumptions, basic concepts and techniques related to the subject; - gain insight into impact the on the efficiency of resource allocation and on the welfare of all members of the society under the assumption of positive transaction costs; - are enable assess the role of specific institutional arrangements in the management of economic organizations.
Contents:
<ul style="list-style-type: none"> - Introduction to Institutional Economics. - Institutions as social constrains. Formal and informal institutions. - Institutional environment of management. - Transaction costs approach. - Property rights theory. - The Theory of Agency. The problem of opportunistic behavior. - Power and hierarchy in management. - Institutional approach to the economic organizations - The institutional economics applied to markets and the state - Institutions and economic performance. - Institutions and innovation management - Developmental vs. predatory management. - Management of Institutional Changes.
References:
<ul style="list-style-type: none"> - Eggertson Thr. Institutions and Economic Behavior. Cambridge, Cambridge University Press, 1990. - Furubotn, E., Richter, R. (2000): Institutions and Economic Theory: The Contribution of the New Institutional Economics, University of Michigan Press, - Milgrom P., Roberts J. Economics, Organization and Management. – Prentice-Hall Int., 1992. - North, D. (1990): <i>Institutions, Institutional Change and Economic Performance</i>, New York, Cambridge University Press. - North, D., Wallis J.J., Weingast, B.R. (2009): <i>Violence and Social Orders: A Conceptual Framework for Interpreting Recorded Human History</i>. Cambridge University Press - Williamson O. The Economic Institutions of Capitalism. The Free Press, N.Y. 1985
Forms of Instruction / Course Language:
2L, 2T / English (Blocked course May 2016 - July 2016)
Previous Knowledge:
The contents of the following module are recommended <ul style="list-style-type: none"> o Micro- and Macroeconomics.
Work Load:
56 hours attendance time and 124 learning hours
Frequency
Summer semester 2016
Assessments/Exams/Credits:
Written final exam (60 min), 6 CP
Responsible for the Module:
Prof. Dr. Vyacheslav Dementyev

Modulbezeichnung:
Investition und Finanzierung III: Engineering Economics
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - werden mit den lebensphasenbezogenen Problemstellungen von privatwirtschaftlichen Unternehmen vertraut gemacht, - lernen die wesentlichen Methoden und Werkzeuge kennen, um finanzwirtschaftliche Probleme in der Gründungs-, Wachstums- und Liquidationsphase eines Unternehmens analysieren und bewerten zu können, - erlernen die Vor- und Nachteile unterschiedlicher Finanzierungsformen - und erlangen die Fähigkeit deren Vorteilhaftigkeit kontextspezifisch berechnen zu können.
Inhalt:
<ul style="list-style-type: none"> - Lebensphasenbezogene Problemstellungen von Unternehmen im Bereich von Investition und Finanzierung (Gründungs-, Wachstums- und Liquidationsphase) - Projektbewertung mittels Risikoanalyse/Simulationstechniken - Finanzwirtschaftliche Bewertung von Technologieunternehmen - Formen der Unternehmensfinanzierung, Kapitalstrukturtheorie - Simultane Investitions- und Finanzplanung mittels mathematischer Programmierung
Literaturhinweise:
<ul style="list-style-type: none"> - Park, C. S. (2012): Fundamentals of Engineering Economics. 3rd edition, Prentice Hall: Upper Saddle River, NJ. - Adam, D. (1999): Investitionscontrolling. Oldenbourg: München. - Hull, J. C. (2011): Options, Futures and other Derivatives. 8th edition, Pearson Education: Upper Saddle River, NJ. - Perridon, L.; Steiner, M.; Rathgeber, A. (2002): Finanzwirtschaft der Unternehmung. 10. Auflage, Vahlen Verlag: München. - Drukarczyk, J.; Schüler, A. (2007): Unternehmensbewertung. 5. Auflage, Vahlen Verlag: München. (vorrangig aktuelle Auflagen) - Vorlesungsbegleitende Materialien, Übungsunterlagen
Lehrformen / Unterrichtssprache:
2V, 2Ü / Deutsch
Vorkenntnisse:
Empfohlen werden die Inhalte des Moduls <ul style="list-style-type: none"> - Investition und Finanzierung aus dem Bachelorprogramm „Betriebswirtschaftslehre“ der FWW bzw. äquivalente Kurse.
Arbeitsaufwand:
56 Präsenz- und 124 Lernzeitstunden
Häufigkeit des Lehrangebots:
Jedes Sommersemester
Leistungsnachweise/Prüfung/Credits:
Klausur (60 min), 6 CP
Modulverantwortliche(r):
Professur für Innovations- und Finanzmanagement

Modulbezeichnung (Wahlpflicht):
Konzernrechnungslegung
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - erwerben Verständnisses für die Notwendigkeit von Konzernabschlüssen - werden für die Abgrenzungsproblematik von IFRS- und HGB-Rechnungslegung sensibilisiert - erwerben Fähigkeiten und Problemlösungskompetenz für die Konzernabschlusserstellung.
Inhalt:
<ul style="list-style-type: none"> - Konsolidierung von Tochtergesellschaften, assoziierten Unternehmen und Gemeinschaftsunternehmen nach IAS 27,28,31, IFRS 10, 11,12 - Bilanzierung von Unternehmenszusammenschlüssen nach IFRS 3 - Währungsumrechnung und Inflationsbereinigung in Abschlüssen nach IAS 21,29 - Beziehungen zu nahe stehenden Unternehmen und Personen nach IAS 24 - Latente Steuern nach IAS 12
Literaturhinweise:
<ul style="list-style-type: none"> - Wiley-VCH (2016): International Financial Reporting Standards (IFRS) 2016: Deutsch-Englische Textausgabe der von der EU gebilligten Standards. 8. Auflage, Wiley-VCH Verlag: Weinheim. - Küting, K.; Weber, C.-P. (2010): Der Konzernabschluss. 12. Auflage, Stuttgart.
Lehrformen:
2V, 1Ü / Deutsch
Vorkenntnisse:
Empfohlen werden Grundkenntnisse in den Bereichen Buchhaltung und Bilanzierung, sowie IFRS Grundkenntnisse aus einer IFRS Vorlesung bzw. einem IFRS Seminar.
Arbeitsaufwand:
42 Präsenz- und 138 Lernzeitstunden
Häufigkeit des Lehrangebots:
Sommersemester 2016
Leistungsnachweise/Prüfung/Credits:
Klausur (60 min), ggf. ergänzt durch Prüfungsleistungen im Rahmen von Übungen, Bearbeitung von Fallstudien bzw. Case Studies, 6 CP
Modulverantwortliche(r):
Professur für Unternehmensrechnung/Accounting

Modulbezeichnung:
Koordination (intern)
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - erwerben ein umfassendes Verständnis für betriebswirtschaftliche Koordinationsprobleme und deren Lösungen. Speziell lernen sie die Notwendigkeit der Koordination betrieblicher Entscheidungen kennen, <ul style="list-style-type: none"> - erwerben die Fähigkeit zur Unterscheidung verschiedener Koordinationsprobleme, - erlangen Kenntnisse zur sachlichen und personellen Koordination, - erhalten Einblicke in Instrumente und Methoden zur Koordination und erwerben Kompetenzen zu deren Beurteilung sowie zum Erkennen möglicher dysfunktionaler Effekte.
Inhalt:
<ul style="list-style-type: none"> - Koordinationsbedarf - Integration der Planung - Dezentrale Steuerung bei nicht-opportunistischem Verhalten <ul style="list-style-type: none"> - Ressourcendimensionierung und Opportunitätskosten - Zielkoordination - Dezentrale Steuerung bei opportunistischem Verhalten <ul style="list-style-type: none"> - Vertikale Koordination (Kompensationssysteme, Budgetierung und Anreize, Relative Leistungsturniere) - Horizontale Koordination (Verrechnungspreise, Ressourcenallokation,...)
Literaturhinweise:
<ul style="list-style-type: none"> - Chwolka, A. (2003): Marktorientierte Zielkostenvorgaben als Instrument der Verhaltenssteuerung im Kostenmanagement. ZfbF 55, 135-157. - Ewert, R.; Wagenhofer, A. (2014): Interne Unternehmensrechnung. 8. Auflage, Springer Verlag: Berlin et al., Kap. 8, 10, 11. - Homburg, C. (2001): Hierarchische Controllingkonzeption. Physica-Verlag: Heidelberg, Kap 2, 3, 4. - Kräkel, M. (2012): Organisation und Management. 5 Auflage, Mohr Siebeck Verlag: Tübingen, Kap. III, IV.
Lehrformen / Unterrichtssprache:
2V, 2Ü / Deutsch
Vorkenntnisse:
Empfohlen werden die Inhalte der Module <ul style="list-style-type: none"> - Aktivitätsanalyse & Kostenbewertung, - Rechnungslegung und Publizität aus dem Bachelorprogramm „Betriebswirtschaftslehre“ der FWW.
Arbeitsaufwand:
56 Präsenz- und 124 Lernzeitstunden
Häufigkeit des Lehrangebots:
Jedes Wintersemester
Leistungsnachweise/Prüfung/Credits:
Klausur (60 min), 6 CP
Modulverantwortliche(r):
Professur für Unternehmensrechnung/Accounting

Modulbezeichnung:
Optimierungsprobleme in der Logistik I: Wege, Bäume, Transporte, Zuordnungen
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - erwerben und vertiefen Kenntnisse über ausgewählte, für das Logistikmanagement bedeutsame Problemstellungen sowie über zugehörige Modellierungsansätze und Lösungsverfahren, - entwickeln Fähigkeiten zur Modellierung derartiger Probleme, - sind in der Lage, spezielle Verfahren (insbesondere exakte Verfahren) zur Ableitung von Problemlösungen anzuwenden.
Inhalt:
<ul style="list-style-type: none"> - Graphentheoretische Grundlagen - Komplexität von Lösungsverfahren und Optimierungsproblemen - Wegeprobleme - Baumprobleme - Transportprobleme - Zuordnungsprobleme
Literaturhinweise:
<ul style="list-style-type: none"> - Ahuja, R. K.; Magnanti, T. L.; Orlin, J. B. (1993): Network Flows - Theory, Algorithms, and Applications. Prentice Hall: Upper Saddle River [N.J.]. - Domschke, W.; Drexl, A. (2007): Einführung in Operations Research. 7. Auflage, Springer Verlag: Berlin et al. - Evans, J. R.; Minieka, E. (1992): Optimization Algorithms for Networks and Graphs. 2nd edition, Marcel Dekker: New York.
Lehrformen / Unterrichtssprache:
2V, 2Ü / Deutsch
Vorkenntnisse:
Empfohlen werden die Inhalte des Moduls <ul style="list-style-type: none"> - Lineare Optimierung und Erweiterungen aus dem Bachelorprogramm „Betriebswirtschaftslehre“ der FWW.
Arbeitsaufwand:
56 Präsenz- und 124 Lernzeitstunden
Häufigkeit des Lehrangebots:
Jedes Sommersemester
Leistungsnachweise/Prüfung/Credits:
Klausur (60 min), 6 CP
Modulverantwortliche(r):
Professur für Management Science

Modulbezeichnung:
Optimierungsprobleme in der Logistik II: Das Traveling Salesman-Problem
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - erwerben und vertiefen Kenntnisse über das Traveling Salesman-Problem (TSP) als ein zentrales Grundproblem des quantitativen Logistikmanagements, - erwerben und vertiefen Kenntnisse über Verfahren und Techniken zur Lösung schwieriger Optimierungsaufgaben (exakte Verfahren, klassische heuristische Verfahren, Meta-Heuristiken, Schrankenbestimmung, Komplexitätsbestimmung), dargestellt am Beispiel des TSP, - sind in der Lage, Lösungsverfahren zur Ableitung von Problemlösungen anzuwenden.
Inhalt:
<ul style="list-style-type: none"> - Grundlagen des Traveling Salesman-Problems - Modellierungsansätze - Relaxationen und untere Schranken - Exakte Lösungsverfahren - Heuristische Lösungsverfahren: Eröffnungsverfahren und klassische Verbesserungsverfahren - Nachbarschaften von Lösungen, Nachbarschaftsstrukturen - Ausgewählte Metaheuristiken
Literaturhinweise:
<ul style="list-style-type: none"> - Lawler, E. L.; Lenstra, J. K.; Rinnooy Kan, A. H. G.; Smoys, D. B. (eds., 1985): The Traveling Salesman Problem - A Guided Tour of Combinatorial Optimization. Wiley: Chichester et al. - Reinelt, G. (1994): The Traveling Salesman: Computational Solutions for TSP Applications. Springer Verlag: Berlin et al.
Lehrformen / Unterrichtssprache:
2V, 2Ü / Deutsch
Vorkenntnisse:
Empfohlen werden die Inhalte der Module <ul style="list-style-type: none"> - Lineare Optimierung und Erweiterungen aus dem Bachelorprogramm „Betriebswirtschaftslehre“ der FWW sowie - Optimierungsprobleme in der Logistik I.
Arbeitsaufwand:
56 Präsenz- und 124 Lernzeitstunden
Häufigkeit des Lehrangebots:
Jedes Wintersemester
Leistungsnachweise/Prüfung/Credits:
Klausur (60 min), 6 CP
Modulverantwortliche(r):
Professur für Management Science

Modulbezeichnung:
Organisationsgestaltung
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - erlernen die Beherrschung eines ökonomischen Instrumentariums zum Treffen „guter“ Entscheidungen über Organisationsalternativen, - erwerben und vertiefen Kenntnisse über Delegations-, Anreiz- und Kontrollprobleme sowie über moderne Organisationsformen (z.B. Netzwerkorganisationen), - sind in der Lage, verschiedene Modelle der Delegationsbewertung sowie Kontrollverfahren anzuwenden.
Inhalt:
<ul style="list-style-type: none"> - Grundlagen der Organisationsgestaltung - Delegationsprobleme: <ul style="list-style-type: none"> - Delegation an Individualentscheider - Delegation an Gremien - Anreizprobleme: <ul style="list-style-type: none"> - Grundzüge der Prinzipal-Agenten-Theorie - Erweiterungen und Vertiefungen - Kontrollprobleme: <ul style="list-style-type: none"> - Kontrollzwecke und -formen - Kontrolle als Entscheidungsproblem - Neuere Organisationsformen
Literaturhinweise:
<ul style="list-style-type: none"> - Kräkel, M. (2012): Organisation und Management. 5. Auflage, Siebeck Verlag: Tübingen. - Laux, H.; Liermann, F. (2005): Grundlagen der Organisation: Die Steuerung von Entscheidungen als Grundproblem der Betriebswirtschaftslehre. 6. Auflage, Springer Verlag: Berlin et al. - Laux, H. (1979): Grundfragen der Organisation, Delegation, Anreiz und Kontrolle. Springer Verlag: Berlin et al. - Lindstädt, H. (2006): Beschränkte Rationalität – Entscheidungsverhalten und Organisationsgestaltung bei beschränkter Informationsverarbeitungskapazität. Hampp Verlag: München et al. - Schreyögg, G. (2008): Organisation: Grundlagen moderner Organisationsgestaltung, 5. Auflage, Gabler Verlag: Wiesbaden.
Lehrformen / Unterrichtssprache:
2V, 2Ü / Deutsch
Vorkenntnisse:
Empfohlen werden die Inhalte des Moduls <ul style="list-style-type: none"> - Organisation und Personal aus dem Bachelorprogramm „Betriebswirtschaftslehre“ der FWW.
Arbeitsaufwand:
56 Präsenz- und 124 Lernzeitstunden
Häufigkeit des Lehrangebots:
i.d.R. jedes Sommersemester
Leistungsnachweise/Prüfung/Credits:
Klausur (60 min), 6 CP
Modulverantwortliche(r):
Professur für Unternehmensführung und Organisation

Modulbezeichnung:
Personalführung
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - sind in der Lage, mit dem zentralen personalwirtschaftlichen Problem der Unternehmung, nämlich der Wirksamkeit von Personal aus ökonomischer Perspektive umzugehen, - erwerben ein vertieftes Verständnis dafür, welche Rolle verhaltenswissenschaftliche und entscheidungsorientierte Ansätze der Verhaltenslenkung, Verhaltensbeurteilung und Verhaltensabgeltung spielen und dass Unternehmen dafür Sorge tragen müssen, dass die Mitarbeiter sich den Vorstellungen des Betriebes gemäß verhalten, - vertiefen Kenntnisse über ausgewählte, für das Personalmanagement bedeutsame Problemstellungen, wie z.B. Kommunikations- und Konfliktmanagement.
Inhalt:
<ul style="list-style-type: none"> - Systematische und terminologische Grundlagen der Personalführung - Verhaltenstheoretische und sozialwissenschaftliche Grundlagen der Personalführung <ul style="list-style-type: none"> - Ansätze zur Erklärung menschlichen Verhaltens: <ul style="list-style-type: none"> - Sozialisation - Motivation - Interaktion - Konflikt - Ansätze zur Erklärung des sozialen Einflusses - Maßnahmen der Verhaltensbeeinflussung im Rahmen der Personalführung - Konzeptionen der Personalführung
Literaturhinweise:
<ul style="list-style-type: none"> - Drumm, H. J. (2008): Personalwirtschaft. 6. Auflage, Springer Verlag: Berlin et al. - Heckhausen, H.; Heckhausen, J. (2010): Motivation und Handeln. 4. Auflage, Springer Verlag: Heidelberg. - Kossbiel, H. (2006): Personalwirtschaft. In Bea, F.X.; Dichtl, E.; Schweitzer, M. (Hg): Allgemeine Betriebswirtschaftslehre. Bd. 3, 9. Auflage, UTB: Stuttgart, S. 517-622. - Kossbiel, H. (1988): Personalbereitstellung und Personalführung. In Jacob, H. (Hg.): Allgemeine Betriebswirtschaftslehre. Handbuch für Studium und Prüfung. 5. Auflage, Gabler: Wiesbaden, S. 1045- 1253. - Kossbiel, H.; Spengler, T. (2015): Grundlagen der Personalplanung und Personalführung. In Schweitzer, M.; Baumeister, A. (Hg): Allgemeine Betriebswirtschaftslehre: Theorie und Politik des Wirtschaftens in Unternehmen. 11. Auflage, Erich Schmidt Verlag: Berlin, S. 417-463. - Schanz, G. (2000): Personalwirtschaftslehre. 3. Auflage, Vahlen: München. - Staehle, W. (1999): Management. 8. Auflage, Vahlen: München.
Lehrformen:
2V, 2Ü / Deutsch
Vorkenntnisse:
Empfohlen werden die personalwirtschaftlichen Inhalte des Moduls Organisation und Personal aus dem Bachelorprogramm „Betriebswirtschaftslehre“ der FWW.
Arbeitsaufwand:
56 Präsenz- und 124 Lernzeitstunden
Häufigkeit des Lehrangebots:
Jedes Wintersemester
Leistungsnachweise/Prüfung/Credits:
Klausur (60 min), 6 CP
Modulverantwortliche(r):
Professur für Unternehmensführung und Organisation

Modulbezeichnung:
Personalplanung
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - erwerben ein vertieftes Verständnis dafür, dass Unternehmen dafür Sorge tragen müssen, dass sie zur richtigen Zeit und am richtigen Ort in richtigem Umfang über die richtigen Mitarbeiter verfügen, - sind in der Lage, mit dem einen der beiden zentralen personalwirtschaftlichen Problemen der Unternehmung, nämlich in diesem Fall die Herstellung und Sicherung der Verfügbarkeit über aus ökonomischer Perspektive umzugehen, - entwickeln Fähigkeiten zur Ermittlung von Personalbedarfen, zur Entwicklung von Personaleinsatz-, Dienst- oder Schichtplänen sowie zur Motivation von Arbeitskräften.
Inhalt:
<ul style="list-style-type: none"> - Personalwirtschaftliche Grundlagen - Systematische und terminologische Grundlagen - Methodische Grundlagen der Personalplanung - Abstimmungsverfahren - Personalplanung <ul style="list-style-type: none"> - Ermittlungsmodelle - Entscheidungsmodelle - Erweiterungen und Variationen von Personalplanungsmodellen
Literaturhinweise:
<ul style="list-style-type: none"> - Gaugler, E.; Huber, K. H.; Rummel, C. (1974): Betriebliche Personalplanung: eine Literaturanalyse. Schwartz: Göttingen. - Kossbiel, H. (2006): Personalwirtschaft. In Bea, F.X.; Dichtl, E.; Schweitzer, M. (Hg.): Allgemeine Betriebswirtschaftslehre. Bd. 3, 9. Auflage, UTB: Stuttgart, S. 517-622. - Kossbiel, H. (1988): Personalbereitstellung und Personalführung. In Jacob, H. (Hg.): Allgemeine Betriebswirtschaftslehre. Handbuch für Studium und Prüfung. 5. Auflage, Gabler: Wiesbaden, S. 1045- 1253. - Kossbiel, H. (1975): Personalplanung. In Gaugler, E. (Hg.): Handwörterbuch des Personalwesens, Poeschel: Stuttgart, Sp. 1616-1631. - Kossbiel, H.; Spengler, T. (2015): Grundlagen der Personalplanung und Personalführung. In Schweitzer, M.; Baumeister, A. (Hg.): Allgemeine Betriebswirtschaftslehre: Theorie und Politik des Wirtschaftens in Unternehmen. 11. Auflage, Erich Schmidt Verlag: Berlin, S. 417-463. - Spengler, T. (2006): Modellgestützte Personalplanung. In FEMM: Faculty of Economics and Management Magdeburg; working paper series [Magdeburg], Nr. 10.
Lehrformen:
2V, 2Ü / Deutsch
Vorkenntnisse:
Empfohlen werden die personalwirtschaftlichen Inhalte des Moduls <ul style="list-style-type: none"> - Organisation und Personal aus dem Bachelorprogramm „Betriebswirtschaftslehre“ der FWW.
Arbeitsaufwand:
56 Präsenz- und 124 Lernzeitstunden
Häufigkeit des Lehrangebots:
Jedes Wintersemester
Leistungsnachweise/Prüfung/Credits:
Klausur (60 min), 6 CP
Modulverantwortliche(r):
Professur für Unternehmensführung und Organisation

Module:
Personnel Economics
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - gain theoretical insights into the employment relationship, - learn whether and in how far empirical findings support theoretical insights, - acquire theoretical and empirical skills to analyze and solve problems arising from the employee–employer interaction.
Contents:
<ul style="list-style-type: none"> - sorting and investing in skills - evaluating and paying for performance - designing incentive contracts and jobs
References:
<ul style="list-style-type: none"> - Lazear, E.; Gibbs, M. (2015): Personnel Economics in Practice. 3rd edition, Wiley: Hoboken. - Additional readings will be announced during class.
Forms of Instruction / Course Language:
2L, 2T / English
Previous Knowledge:
- - none
Work Load:
56 hours attendance time and 124 learning hours
Frequency
Summer semester 2016
Assessments/Exams/Credits:
Written final exam (60 min), 6 CP
Responsible for the Module:
Junior professorship in Experimental Economics

Modulbezeichnung:
Programmieren in C++
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - erlernen die Grundlagen der Programmiersprache C++ entsprechend dem ANSI-Standard, - lernen die wichtigsten prozeduralen und objektorientierten Sprachkonzepte von C++ kennen und anwenden, - sind abschließend in der Lage, selbständig C++-Programme für betriebswirtschaftliche Problemstellungen zu entwerfen, zu implementieren und zu testen.
Inhalt:
<ul style="list-style-type: none"> - elementare Datentypen - elementare Ein- und Ausgabe - Operatoren und Ausdrücke - Anweisungen - Dateien - Felder und Zeichenketten - Funktionen - Strukturen - Zeiger - Klassen - Vererbung - Standardbibliothek
Literaturhinweise:
<ul style="list-style-type: none"> - Kirch-Prinz, U.; Prinz, P. (2012): C++ — Lernen und professionell anwenden. 6. Auflage, mitp: Frechen (Nordrhein-Westfalen). - Stroustrup, B. (2013): Die C++-Programmiersprache. 4. Auflage, Addison-Wesley: München. - Wolf, J. (2009): C++ von A bis Z. 2. Auflage, Galileo Press: Bonn.
Lehrformen:
1V, 3Ü / Deutsch
Vorkenntnisse:
- keine
Arbeitsaufwand:
56 Präsenz- und 124 Lernzeitstunden
Häufigkeit des Lehrangebots:
Jedes Sommersemester
Leistungsnachweise/Prüfung/Credits:
Prüfungsleistungen im Rahmen von Übungen (Programmierprojekte), Klausur (60 min), 6 CP
Anmerkung:
Für dieses Modul ist ein Widerruf der Prüfungsanmeldung nicht möglich.
Modulverantwortliche(r):
Professur für Management Science

Module:
Service Operations Management
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - understand the processes required for providing services - know essential problems and models in service operations management - are able to make decisions in service operations management by applying appropriate modelling and solution techniques - can apply fundamental methods of revenue management
Contents:
<ul style="list-style-type: none"> - Introduction to Service Operations Management - Service Development - Service Demand Forecasting - Service Facility Location - Capacity Planning - Service Quality and Process Improvement - Revenue Management - Service Supply Relationships
References:
<ul style="list-style-type: none"> - Fitzsimmons, J.A., Fitzsimmons, M.J., Bordoloi, S. (2013) Service Management. 8th edition, McGraw-Hill. - Johnston, R., Clark, G., Shulver, M. (2012) Service Operations Management, 4th edition, Pearson. - Pinedo, M.L. (2009) Planning and Scheduling in Manufacturing and Services, 2nd edition, Springer. - Talluri, K.T., Van Ryzin, G.J. (2004) Revenue Management, Kluwer.
Forms of Instruction / Course Language:
2L, 2T / English
Previous Knowledge:
The contents of the following module is recommended: <ul style="list-style-type: none"> - Operations Management or equivalent
Work Load:
56 hours attendance time and 124 learning hours
Frequency:
Summer semester 2016
Assessments/Exams/Credits:
Written final exam (60 min), 6 CP
Responsible for the Module:
Chair of Operations Management

Module:
Stochastic Processes
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - get to know stochastic calculus like Brownian motion, conditional expectation, martingale, Ito stochastic integral, Ito lemma, and Ito stochastic linear differential equation, - are enabled to understand some main ideas and apply some tools of stochastic calculus.
Contents:
<ul style="list-style-type: none"> - Stochastic processes (Basic concepts, time series, Gaussian process, Poisson process) - Brownian Motion (properties and processes derived from Brownian motion) - Conditional Expectation and Martingales - Ito- and Stratonovich-Stochastic Integrals, Ito-Lemma - Stochastic Differential Equation - Application in Finance (Black-Scholes Option Pricing Formula)
References:
<ul style="list-style-type: none"> - Mikosch, T. (2000): Elementary Stochastic Calculus with Finance in View. World Scientific: Singapore et al.
Forms of Instruction / Course Language:
2L, 1T / English
Previous Knowledge:
<ul style="list-style-type: none"> - Elementary knowledge in Mathematics and Statistics for Economists.
Work Load:
42 hours attendance time and 138 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
Written exam (120 min), 6 CP
Responsible for the Module:
Institute for Mathematical Stochastics (FMA) Chair of Empirical Economics (FWW)

Modulbezeichnung:
Strategisches Management
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - erwerben Kenntnisse über die Bedingungen, Ziele, Maßnahmen und Effekte des strategischen Managements, - erlernen theoretische und methodische Grundlagen der Analyse des strategischen Umfeldes sowie der Strategiegenerierung und -auswahl und gehen dabei vor allem auf das jeweils hohe Maß an Kontingenz, Dynamik und Komplexität des strategischen Umfeldes, die daraus resultierenden Erfordernisse (zur Verarbeitung vager Informationen, zur Entwicklung robuster Strategien sowie zur Verarbeitung komplexer Datenszenarien und Bearbeitung differenzierter Strategiealternativen) und auf die korrespondierenden Methoden ein.
Inhalt:
<ul style="list-style-type: none"> - Grundlagen des strategischen Managements - Strategisches Umfeld <ul style="list-style-type: none"> - Analysemethoden - Analysefelder <ul style="list-style-type: none"> - Analyse der globalen Umwelt - Markt- und Geschäftsfeldanalyse - Ressourcenanalyse - Konkurrentenanalyse - Strategieentwicklung, -beurteilung und -auswahl <ul style="list-style-type: none"> - Theoretische Grundlagen - Methodische Grundlagen <ul style="list-style-type: none"> - Fuzzy Decisions - Flexible Planung - Aktuelle Entwicklungen
Literaturhinweise:
<ul style="list-style-type: none"> - Grant R. M.; Nippa, M. (2006): Strategisches Management - Analyse, Entwicklung und Implementierung von Unternehmensstrategien. Pearson Studium: München et al. - Kahlert, J.; Frank, H. (1994): Fuzzy-Logik und Fuzzy-Control. Eine anwendungsorientierte Einführung. 2. Auflage, Vogel Business Media: Braunschweig. - Rommelfanger, H. (1994): Fuzzy Decision Support-Systeme - Entscheidungen bei Unschärfe. 2. Auflage, Springer Verlag: Berlin et al.
Lehrformen / Unterrichtssprache:
2V, 2Ü / Deutsch
Vorkenntnisse:
Empfohlen werden Inhalte des Moduls <ul style="list-style-type: none"> - Strategische Unternehmensführung aus dem Bachelorprogramm „Betriebswirtschaftslehre“ der FWW.
Arbeitsaufwand:
56 Präsenz- und 124 Lernzeitstunden
Häufigkeit des Lehrangebots:
jedes Sommersemester
Leistungsnachweise/Prüfung/Credits:
Klausur (60 min), 6 CP
Modulverantwortliche(r):
Professur für Unternehmensführung und Organisation

Modulbezeichnung:
Struktur und Design elektronischer Märkte
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - erwerben theoretische Kenntnisse über Anreizstrukturen und Gleichgewichte in unterschiedlichen Marktformen, - erwerben empirische Kenntnisse über das Verhalten in Märkten, - entwickeln grundlegende Fähigkeiten, um Märkte zu analysieren und neue Marktformen zu designen.
Inhalt:
<ul style="list-style-type: none"> - Grundlagen - Entstehung von Märkten - Struktur von Märkten - Festpreismärkte - Auktionen
Literaturhinweise:
<ul style="list-style-type: none"> - Krishna, V. (2002): Auction theory. Academic Press: San Diego [Calif.].
Lehrformen / Unterrichtssprache:
2V, 2Ü / Deutsch
Vorkenntnisse:
Empfohlen werden die Inhalte der Module <ul style="list-style-type: none"> - Business Decision Making, - Unternehmensinteraktion.
Arbeitsaufwand:
56 Präsenz- und 124 Lernzeitstunden
Häufigkeit des Lehrangebots:
Jedes Sommersemester
Leistungsnachweise/Prüfung/Credits:
Klausur (60 min), 6 CP
Modulverantwortliche(r):
Professur für E-Business

Module:
Supply Chain Coordination
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - learn where lack of coordination in supply chains originates from and which types of coordination problems arise, - become aware of the major role of information flow for supply chain coordination, - learn how strategic interactions of supply chain members contribute to deficiencies in coordination and how contracts can be used to overcome these problems, - acquire the ability to assess different practical concepts proposed for improving supply chain coordination by collaboration.
Contents:
<ul style="list-style-type: none"> - Supply Chain Management and Coordination - Coordination Deficits in Supply Chains - Information-based Coordination Deficits - Incentive-based Coordination Deficits - Supply Chain Coordination by Contracts - Supply Chain Coordination by Collaboration
References:
<ul style="list-style-type: none"> - Chopra, S.; Meindl, P. (2010): Supply Chain Management. 4th edition, Prentice Hall: Upper Saddle River. - De Kok, A.G.; Graves, S.C. (Eds.) (2003): Supply Chain Management: Design, Coordination and Operation (Ch. 6 and 7). Elsevier: Amsterdam et al.
Forms of Instruction:
2V, 2T /English
Previous Knowledge:
The contents of the following module are recommended: <ul style="list-style-type: none"> - Supply Chain Management
Work Load:
56 hours attendance time and 124 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
Written exam (60 min), 6 CP
Responsible for the Module:
Chair of Operations Management

Modulbezeichnung:
Supply Chain Management
Verwendbarkeit des Moduls:
Wahlpflichtmodul (für den PSP: O) oder Wahlmodul
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - verstehen die Ursachen des Bullwhip Effektes und kennen Maßnahmen zu dessen Vermeidung - kennen die Unterschiede zwischen dem PUSH und dem PULL Konzept und wissen um die Festlegung des Kundenauftragsentkopplungspunktes - erwerben die Fähigkeit verschiedenen Distributionsstrategien zu evaluieren - können verschiedenen Pooling Konzepte evaluieren und anwenden
Inhalt:
In der Vorlesung Supply Chain Management lernen Studenten die grundsätzlichen Probleme kennen, die beim Management von inter-organisationalen Supply Chains auftreten. Es werden verschiedene Konzepte diskutiert, die zur Leistungssteigerung in einer Supply Chain beitragen können. Insbesondere werden Logistikkonzepte besprochen, die die Optimierung der Bestände und der Transportprozesse ermöglichen.
Literaturhinweise:
<ul style="list-style-type: none"> - Cachon, G.; Terwiesch, C. (2012): Matching Supply with Demand: An Introduction to Operations Management, 3rd edition, Mcgraw-Hill. - Chopra, S.; Meindl, P. (2013): Supply Chain Management. 5th edition, Prentice Hall: Upper Saddle River. - Simchi-Levi, D.S.; Kaminsky, P.; Simchi-Levi, E. (2008): Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. 3. Auflage, McGraw Hill. - Thonemann, U. (2010): Operations Management. 2. Auflage, Pearson Studium: München et al.
Lehrformen / Unterrichtssprache:
2V, 2Ü / Deutsch
Vorkenntnisse:
Empfohlen werden die Inhalte des Moduls <ul style="list-style-type: none"> - Operations Management aus dem Bachelorprogramm „Betriebswirtschaftslehre“ der FWW.
Arbeitsaufwand:
56 Präsenz- und 124 Lernzeitstunden
Häufigkeit des Lehrangebots:
Jedes Sommersemester
Leistungsnachweise/Prüfung/Credits:
Klausur (60 min), 6 CP
Modulverantwortliche(r):
Professur für Operations Management

Modulbezeichnung:
Theorie der Rechnungslegung
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - entwickeln ein umfassendes Verständnis des Nutzens, der Wirkungsweise und der Gestaltungsmöglichkeiten der Rechnungslegung, - lernen Rechnungslegungssysteme als Informationssysteme kennen, - erwerben Kenntnisse über die zweckadäquate Gestaltung der Rechnungslegung im Hinblick auf die Ausschüttungsbemessungs- und Informationsfunktion, - erhalten Einblick in verschiedene Rechnungslegungssysteme/Bewertungsgrundsätze und lernen Anreize des Publizierenden zur Bilanzpolitik und Publizität zu verstehen.
Inhalt:
<ul style="list-style-type: none"> - Der Jahresabschluss als Informationssystem - Bilanzierungs- und Bewertungsgrundsätze - Rechnungslegung und Kapitalmarkt - Ausschüttungsbemessungsfunktion des Jahresabschlusses - Bilanzpolitik - Publizität und Publizitätsanreize
Literaturhinweise:
<ul style="list-style-type: none"> - Wagenhofer, A.; Ewert, R. (2007): Externe Unternehmensrechnung. 2. Auflage, Springer Verlag: Berlin et al., Kapitel 1-8. - ergänzend: Christensen, J. A.; Demski, J. S. (2003): Accounting Theory: An Information Content Perspective, McGraw-Hill: Boston.
Lehrformen / Unterrichtssprache
2V, 2Ü / Deutsch
Vorkenntnisse:
Empfohlen werden die Inhalte der Module <ul style="list-style-type: none"> - Aktivitätsanalyse & Kostenbewertung, - Betriebliches Rechnungswesen, - Investition & Finanzierung, - Rechnungslegung und Publizität aus dem Bachelorprogramm „Betriebswirtschaftslehre“ der FWW.
Arbeitsaufwand:
56 Präsenz- und 124 Lernzeitstunden
Häufigkeit des Lehrangebots:
Sommersemester (ca. alle 2 Jahre)
Leistungsnachweise/Prüfung/Credits:
Klausur (60 min), ggf. ergänzt durch Prüfungsleistungen im Rahmen von Übungen, Bearbeitung von Fallstudien bzw. Case Studies, 6 CP
Modulverantwortliche(r):
Professur für Unternehmensrechnung/Accounting

Modulbezeichnung:
Theorie der Wirtschaftsprüfung
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - entwickeln ein umfassendes Verständnis bzgl. Rolle und Wirkungsweise der Wirtschaftsprüfung, - lernen berufsrechtliche Grundsätze kennen, - erlernen theoretische Konzepte zur Beurteilung der Prüferunabhängigkeit, - erwerben Problemlösungskompetenzen zur Beurteilung regulativer Gestaltungsalternativen, - erwerben Grundkenntnisse zur Prüfungsplanung.
Inhalt:
<ul style="list-style-type: none"> - Rolle der Wirtschaftsprüfung für die Rechnungslegung - Berufsbild, Berufszugang und Aufgaben des Wirtschaftsprüfers - Prüfung als Mittel zur Reduktion von Informationsasymmetrien - Prüferhaftung - Unabhängigkeit des Prüfers - Prüfungsprozess und Prüfungsplanung
Literaturhinweise:
<ul style="list-style-type: none"> - Ewert, R. (2005): Wirtschaftsprüfung. In: Bitz, M. (Hrsg.): Vahlens Kompendium der Betriebswirtschaftslehre. Band 2, 5. Auflage, Vahlen-Verlag: München. - Marten, K.-U.; Quick, R.; Ruhnke, K. (2011): Wirtschaftsprüfung. 4. Auflage, Schäffer-Poeschel Verlag: Stuttgart. - Wagenhofer, A.; Ewert, R. (2007): Externe Unternehmensrechnung. 2. Auflage, Springer Verlag: Berlin et al., Kapitel 10, 11, 12.
Lehrformen / Unterrichtssprache
2V, 2Ü / Deutsch
Vorkenntnisse:
Empfohlen werden die Inhalte der Module <ul style="list-style-type: none"> - Betriebliches Rechnungswesen, - Rechnungslegung und Publizität aus dem Bachelorprogramm „Betriebswirtschaftslehre“ der FWW.
Arbeitsaufwand:
56 Präsenz- und 124 Lernzeitstunden
Häufigkeit des Lehrangebots:
Sommersemester (ca. alle 2 Jahre)
Leistungsnachweise/Prüfung/Credits:
Klausur (60 min) oder mündliche Prüfung (20-30 min), 6 CP
Modulverantwortliche(r):
Professur für Unternehmensrechnung/Accounting

Module:
Topics in Empirical Finance
Applicability of the module:
Compulsory module (for PSP: F; IE; E) or elective module
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - are introduced to selected empirical methods in current financial economics research, - analyze financial data with a statistical software, - learn to apply empirical methods while maintaining a direct link to economic theory
Contents:
The first part of the course presents selected microeconomic techniques and applications to empirical corporate finance and governance research: <ul style="list-style-type: none"> - Event studies (corporate events vs. regulatory events) - Sources of endogeneity - Shock-based causal inference - Dealing with measurement error - Matching techniques - Heckman selection model - A different paradigm: Structural estimation The second part of the course focuses on asset pricing and household finance: <ul style="list-style-type: none"> - Optimal portfolio theory - Consumption based CAPM - Consumption based CAPM in practice - Alternative pricing models
References:
<ul style="list-style-type: none"> - Angrist Joshua D., and Jörn-Steffen Pischke, and Pischke, 2008. Mostly Harmless Econometrics: An Empiricist's Companion, Princeton University Press - Cochrane, John H., 2009. Asset Pricing (Revised Edition), Princeton University Press. - Atanasov, Vladimir, and Bernard Black, Forthcoming. Shock-Based Causal Inference in Corporate Finance and Accounting Research, Critical Finance Review (working paper version available on SSRN). - Roberts, Michael R., and Toni M. Whited., 2013. Endogeneity in Empirical Corporate Finance, Handbook of the Economics of Finance 2, 493-572 (working paper version available on SSRN). - Strebulaev, Ilya A., and Toni M. Whited, 2012. Dynamic Models and Structural Estimation in Corporate Finance. Foundations and Trends in Finance 6, 1-163 (working paper version available on SSRN). - Further articles will be conveyed during the lecture.
Forms of Instruction / Course Language:
2L, 1T / English
Previous Knowledge:
<ul style="list-style-type: none"> - Elementary knowledge of economics, theory of finance and corporate finance
Work Load:
42 hours attendance time and 138 learning hours
Frequency
Each summer semester
Assessments/Exams/Credits:
Written final exam (120 min), 6 CP
Responsible for the Module:
Junior professorships in Financial Economics

Modulbezeichnung:
Wertorientiertes Technologie- und Innovationsmanagement
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - erhalten einen Überblick über Kernprobleme des wertorientierten Technologie- und Innovationsmanagements im einzelwirtschaftlichen Bereich, - erwerben Kenntnisse über systematische Diagnose- und Planungsmethoden, - identifizieren Probleme im Bereich der wertorientierten Betrachtung von Innovationsprozessen und - entwickeln entsprechende Lösungsmöglichkeiten und Entscheidungsgrundlagen, - lernen die Innovationskompetenz in Unternehmen abzuschätzen und werden mit spezifischen Führungskonzepten vertraut gemacht, - erlernen in einer Fallstudie das selbstständige Erarbeiten einer Neuproduktidee und deren Bewertung bzw. die Steuerung innovativer technologischer Geschäftsideen.
Inhalt:
<ul style="list-style-type: none"> - Innovation, Innovationsprozess und Erklärungsmodelle technologischer Entwicklungen - Analytische Prognosemodelle zur Abschätzung des Erfolgs- und Risikopotentials von Innovationen - Fortgeschrittene Methoden der F&E-Projektbewertung: Technologie-Kapitalwertrate Bewertung von Sequential- und Parallelforschung - Qualitative und quantitative Methoden der Strategischen Planung - Strategien der Technologie- und Kompetenzentwicklung - Management technologischer Kooperationen und Netzwerke
Literaturhinweise:
<ul style="list-style-type: none"> - Brockhoff, K. (1999): Forschung und Entwicklung: Planung und Kontrolle. 5. Auflage, Oldenbourg: München. - Gerybadze, A. (2004): Technologie- und Innovationsmanagement. Vahlen Verlag: München. - Albers, S.; Gassmann, O. (Hrsg.) (2005): Handbuch Technologie- und Innovationsmanagement. Strategie - Umsetzung - Controlling. Gabler Verlag: Wiesbaden. - Fisch, J. H.; Roß, J.-M. (Hrsg.) (2009): Fallstudien zum Innovationsmanagement - Methodengestützte Lösung von Problemen aus der Unternehmenspraxis. Gabler Verlag: Wiesbaden. - Bullinger, H.-J.; Seidel, U. (1994): Einführung in das Technologiemanagement. Modelle, Methoden, Praxisbeispiele. Teubner: Stuttgart.
Lehrformen / Unterrichtssprache:
2V, 2Ü / Deutsch
Vorkenntnisse:
- keine
Arbeitsaufwand:
56 Präsenzstunden und 124 Lernzeitstunden
Häufigkeit des Lehrangebots:
Jedes Sommersemester
Leistungsnachweise/Prüfung/Credits:
Bearbeitung einer Fallstudie und Klausur, 6 CP
Anmerkung:
Für dieses Modul ist ein Widerruf der Prüfungsanmeldung nicht möglich.
Modulverantwortliche(r):
Professur für Innovations- und Finanzmanagement

Economics

Module:
Advanced Public Economics
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - become acquainted with advanced approaches in modern theory of public economics, - are enabled to conduct efficiency analyses in second-best environments, - develop a deeper understanding of the incentive and efficiency effects of different types of taxation in first- and second-best environments
Contents:
<ul style="list-style-type: none"> - The Social Welfare Function in Policy Analysis - Consumption and Production Externalities - Theory of Decreasing Cost Production - First-Best Theory of Taxation - Second-Best Theory of Taxation - Taxation under Asymmetric Information - Theory and Measurement of Tax Incidence - Transfer Payments and Private Information - Externalities in a Second-Best Environment - Decreasing Costs and the Theory of the Second-Best - General Production Rules in a Second-Best Environment
References:
<ul style="list-style-type: none"> - Atkinson, A. B.; Stiglitz, J. (1980): Lectures on Public Economics. McGraw-Hill: London. - Tresch, R. (2002): Public Finance. A Normative Theory. 2nd edition, Academic Press: Amsterdam.
Forms of Instruction:
2L, 2T / English
Previous Knowledge:
The contents of the following modules are recommended <ul style="list-style-type: none"> - Methods for Economists, - Microeconomic Analysis.
Work Load:
56 hours attendance time and 124 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
Written exam (endterm, 120 min), 6 CP
Responsible for the Module:
Chair of Public Economics

Module:
Econometrics
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - improve already established knowledge of fundamental econometric methods, - learn about concepts of modern microeconomic methods, - are able to use STATA for analyzing real world problems on their own.
Contents:
<ul style="list-style-type: none"> - Regression fundamentals and identification - Instrumental Variables - Panel data - Nonstandard standard error issues - Limited dependent variables and probability models - Advanced methods like difference-in-difference and regression discontinuity design
References:
<ul style="list-style-type: none"> - Angrist, J. D.; Pischke, J. S. (2008): Mostly harmless econometrics: An empiricist's companion. Princeton University Press: Princeton. - Angrist, J. D.; Pischke, J. S. (2014): Mastering 'Metrics: The Path from Cause to Effect. Princeton University Press: Princeton. - Cameron, A. C.; Trivedi, P. K. (2009): Microeconometrics using Stata. 5th edition, Stata Press: College Station [TX]. - Wooldridge, J. M. (2002): Econometric Analysis of Cross Section and Panel Data. MIT Press: Cambridge. - Wooldridge, J. M. (2006): Introductory Econometrics - A Modern Approach. 3rd edition, Cengage Learning: Boston.
Forms of Instruction / Course Language:
2L, 1T / English
Previous Knowledge:
<ul style="list-style-type: none"> - Sound knowledge of introductory econometrics and statistics.
Work Load:
42 hours attendance and 138 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
Written exam (endterm, 120 min), 6 CP
Responsible for the Module:
Junior professorship in Banking and Financial Systems

Module:
Economics of Growth
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - are exposed to the recent advances in the theory and empirics of economic growth and long-run economic development, - learn to master the relevant modeling techniques of dynamic economic analysis, - gain a deeper understanding of the policy-relevant factors driving economic growth, - are prepared for starting their own research in economic growth.
Contents:
<ul style="list-style-type: none"> - Models of endogenous technical progress (AK, product variety, Schumpeterian) - Finance and growth - Technology transfer and growth - Market size, trade and growth - General purpose technologies - Institutions and growth - Topics in growth policy
References:
<ul style="list-style-type: none"> - Acemoglu, D. (2009): Introduction to Modern Economic Growth, Princeton University Press: Princeton [NJ] et al. - Aghion, P.; Howitt, P. (2009): The Economics of Growth. MIT Press: Cambridge [Mass.].
Forms of Instruction / Course Language:
3L / English
Previous Knowledge:
The contents of the following modules are recommended <ul style="list-style-type: none"> - Macroeconomic Analysis, - Methods for Economics.
Work Load:
42 hours attendance time and 138 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
Written exam (endterm, 120 min), 6 CP
Responsible for the Module:
Chair of Economics, esp. Applied Economics

Modulbezeichnung:
Industrieökonomik I
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - erlangen vertiefte Kenntnisse zum Aufbau und der Organisation von Wettbewerbsökonomien am Bsp. Von Bankenmärkten, - lernen weiterführende Verfahren zum optimalen Verhalten von Unternehmen auf (Finanz-)Märkten kennen, - entwickeln Fähigkeiten zur Anwendung alternativer Methoden bei der Untersuchung von Marktprozessen, - sind in der Lage, komplexe Fragestellungen der Preisbildung – insbesondere auf Finanzmärkten – zu beantworten
Inhalt:
Die Studierenden <ul style="list-style-type: none"> - Banken als Marktteilnehmer - Bankensysteme - Bankenverhalten - Theoretische Leitbilder
Literaturhinweise:
<ul style="list-style-type: none"> - Van Hoose, D. (2010): The Industrial Organization of Banking. 1th edition, Springer-Verlag: Berlin et. al.
Lehrformen/Unterrichtssprache:
2 V, 1 Ü / Deutsch
Vorkenntnisse:
<ul style="list-style-type: none"> - empfohlen werden Kenntnisse in der Mikroökonomik und Spieltheorie
Arbeitsaufwand:
42 Präsenz- und 138 Lernzeitstunden
Häufigkeit des Lehrangebots:
Jedes Sommersemester
Leistungsnachweise/Prüfung/Credits:
Klausur (60 min), 6 CP
Modulverantwortliche(r):
Professur für Monetäre Ökonomie und öffentlich-rechtliche Finanzwirtschaft

Modulbezeichnung:
Industrieökonomik II
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - erlangen vertiefte Kenntnisse in der strukturellen Analyse von marktwirtschaftlichen Systemen am Bsp. von Bankenmärkten, - lernen weiterführende Verfahren zum strategischen Verhalten von Unternehmen auf (Finanz-)Märkten kennen, - entwickeln Fähigkeiten zur Anwendung alternativer Methoden bei der Untersuchung von Marktprozessen, - sind in der Lage, komplexe Fragestellungen der staatlichen Aufsicht in Wettbewerbsökonomien – insbesondere in Finanzsystemen – zu beantworten
Inhalt:
<ul style="list-style-type: none"> - Konzentration - Wettbewerb in Bankenmärkten - Eigenkapitalregulierung und Bankenverhalten - Regulierung und Bankenstruktur
Literaturhinweise:
<ul style="list-style-type: none"> - Van Hoose, D. (2010): The Industrial Organization of Banking. 1th edition, Springer Verlag: Berlin et. al.
Lehrformen/Unterrichtssprache:
2V, 1Ü / Deutsch
Vorkenntnisse:
empfohlen werden Kenntnisse in der Mikroökonomik und Spieltheorie
Arbeitsaufwand:
42 Präsenz- und 138 Lernzeitstunden
Häufigkeit des Lehrangebots:
Jedes Wintersemester
Leistungsnachweise/Prüfung/Credits:
Klausur (60 min), 6 CP
Modulverantwortliche(r):
Lehrstuhl für Monetäre Ökonomie und öffentlich-rechtliche Finanzwirtschaft

Module:
International Finance and Open Economy Macroeconomics
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - get introduced into the main theories of international finance and open economy macroeconomics as well as the working of exchange rate regimes in actual practice, - are enabled to analyze any issue of global financial markets in a professional and analytically sound manner.
Contents:
The Market for Foreign Exchange <ul style="list-style-type: none"> - Interest Rate Parity (IRP) - Equilibrium and Overshooting - Purchasing Power Parity (PPP) Open Economy Macroeconomics <ul style="list-style-type: none"> - The Long Run: Model and Policies - The Short Run: Model and Policies - Fixed Exchange Rates - Capital Flight and Financial Crises Policies: Past and Present <ul style="list-style-type: none"> - Floating Exchange Rates Since 1973 - Gold Standard and Bretton Woods System - The Euro and the European Monetary System - Pegged Exchange Rates in Emerging Market Economies
References:
<ul style="list-style-type: none"> - Caves, R.; Frankel, J. A.; Jones, R. (2007): World Trade and Payments. 10th edition, Pearson/Addison-Wesley: Boston [Mass.] - Gandolfo, G. (2002): International Finance and Open Economy Macroeconomics. Springer Verlag: Berlin et al. - Krugman, P. R.; Obstfeld, M. (2012): International Economics – Theory and Policy. 9th edition, Pearson/Addison-Wesley: Boston [Mass.] et al.
Forms of Instruction / Course Language:
3L / English
Previous Knowledge:
<ul style="list-style-type: none"> - Sound knowledge of Macroeconomics.
Work Load:
42 hours attendance time and 138 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
Written exam (endterm, 120 min), 6 CP
Responsible for the Module:
Chair of International Economics

Module:
International Taxation
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
<p>The students</p> <ul style="list-style-type: none"> - become aware of basic problems and terms of international taxation, - attain knowledge on international tax regulations, - learn how to take into account taxation in international business transactions and how to measure tax burdens, - gain knowledge of international tax planning strategies, - learn how investment and financing decisions are affected by profit taxation.
Contents:
<ul style="list-style-type: none"> - Basic principles and terms of business taxation - Measurement of tax burdens - Double tax conventions; OECD Model Convention - Transfer pricing guidelines - European principles for profit taxation - International tax planning and profit shifting - Taxation of multinationals and cross border investments - Taxation of international mergers and acquisitions
References:
<ul style="list-style-type: none"> - Schreiber, U. (2013): International company taxation: An introduction to the legal and economic principles. Springer Verlag: Berlin et al. - Schanz, D., Schanz, S. (2010): Business taxation and financial decisions. Springer Verlag: Berlin et al.
Forms of Instruction / Course Language:
2L, 1T / English
Previous Knowledge:
<ul style="list-style-type: none"> - Basic skills in finance and accounting are recommended. - Skills in taxation are helpful but not a necessary prerequisite.
Work Load:
42 hours attendance time and 138 learning hours
Frequency
Each summer semester
Assessments/Exams/Credits:
Written final exam (60 min), 6 CP
Responsible for the Module:
Chair of Business Taxation

Module:
International Trade
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - get introduced into the main theories of international trade and factor movements as well as all major topics of trade policy, - are enabled to analyze any issue of international trade in a professional and analytically sound manner.
Contents:
Trade Theory <ul style="list-style-type: none"> - Labour Productivity and Comparative Advantage - Factor Endowments and Income Distribution - Terms-of-Trade Effects in a Standard Trade Model - Economies of Scale and Imperfect Competition - The Idea of Heterogeneous Firms Theory of International Factor Movements <ul style="list-style-type: none"> - Labour Mobility - Capital Mobility - Knowledge Diffusion Trade Policy <ul style="list-style-type: none"> - Instruments - Political Economy - Infant Industry Arguments - Growth and Development - Past and Current Issues
References:
<ul style="list-style-type: none"> - Caves, R.; Frankel, J. A.; Jones, R. (2007): World Trade and Payments. 10th edition, Pearson/Addison-Wesley: Boston [Mass.] et al. - Gandolfo, G. (1998): International Trade Theory and Policy. Springer Verlag: Berlin et al. - Krugman, P. R.; Obstfeld, M. (2012): International Economics – Theory and Policy. 9th edition, Pearson/Addison-Wesley: Boston [Mass.] et al.
Forms of Instruction / Course Language:
3L / English
Previous Knowledge:
<ul style="list-style-type: none"> - Sound knowledge of Microeconomics.
Work Load:
42 hours attendance time and 138 learning hours
Frequency:
Each summer semester
Assessments/Exams/Credits:
Written exam (endterm, 120 min), 6 CP
Responsible for the Module:
Chair of International Economics

Module:
Macroeconomic Analysis
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
<p>The students</p> <ul style="list-style-type: none"> - are exposed to the topics and tools of quantitative macroeconomics, - acquire a profound knowledge of the empirics of growth and business cycles, - develop a thorough understanding of the basic models of economic growth, - are able to use the sources and amplifiers of aggregate fluctuations, - will understand the instruments of stabilisation policy and be able to gauge their limits.
Contents:
<ul style="list-style-type: none"> - Empirical evidence on long-run growth - Growth theory with exogenous technical progress - Long-run unemployment - Empirical evidence on business cycles - Aggregate demand and supply - Stabilisation policy
References:
<ul style="list-style-type: none"> - Sørensen, P. B; Whitta-Jacobsen, H. J. (2010): Introducing Advanced Macroeconomics. 2nd edition, McGraw-Hill: London et al.
Forms of Instruction / Course Language:
3L, 1T / English
Previous Knowledge:
<ul style="list-style-type: none"> - Intermediate knowledge of Microeconomics and Macroeconomics.
Work Load:
56 hours attendance time and 124 learning hours
Frequency
Each winter semester
Assessments/Exams/Credits:
Written final exam (120 min), 6 CP
Responsible for the Module:
Chair of Economics, esp. Applied Economics

Module:
Methods for Economists
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - acquire an analytical understanding of mathematical methods and learn to apply these methods to economic problems, - are able to apply static and dynamic optimization in economics, - get introduced to the analysis of differential equations.
Contents:
<ul style="list-style-type: none"> - Basic mathematical concepts - Constrained and unconstrained optimization - Sensitivity analysis - Application to consumer choice and general equilibrium theory - Differential equations - Optimal control theory - Applications to growth theory and monetary economics
References:
<ul style="list-style-type: none"> - Sydsaeter, K.; Hammond, P.; Seierstad, A.; Strom, A. (2005): Further Mathematics for Economic Analysis. Financial Times/Prentice Hall: New York et al. - Werner, F.; Sotskov, Y. N. (2006): Mathematics of Economics and Business. Routledge: London et al. - Gandolfo, G. (2009): Economic Dynamics. 4th edition, Springer Verlag: Berlin et al. - Kamien, M. I.; Schwartz, N. L. (1991): Dynamic Optimization. 2nd edition, Saunders Ltd: Amsterdam et al. - Simon, C. P.; Blume, L. E. (1994): Mathematics for Economists. W.W. Norton & Company: New York et al.
Form of Instruction / Course Language:
2L, 2T / English
Previous Knowledge:
<ul style="list-style-type: none"> - Sound knowledge of Basic Mathematics.
Work Load:
56 hours attendance time and 124 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
Written exam (endterm, 120 min), 6 CP
Responsible for the Module:
Institute of Mathematical Optimization (FMA)

Module:
Monetary Economics
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
<p>The students</p> <ul style="list-style-type: none"> - get introduced into the fundamentals of financial markets and monetary systems, - become acquainted with different monetary aggregates and financial assets, - gain insight into typical problems like deriving yield- or risk-structures of interest rates, - acquire knowledge about central bank systems, - are enabled to cope with problems of money supply and interbank transactions.
Contents:
<ul style="list-style-type: none"> - Financial, money and payment systems - Interest rates, yield and rates of return - Behaviour of interest rates - Risk and term structure of interest rates - Central bank systems - Banks and the money supply process
References:
<ul style="list-style-type: none"> - Mishkin, F. S. (2009): The Economics of Money, Banking, and Financial Markets. 9th edition, Pearson/Addison-Wesley: Boston [Mass.] et al.
Forms of Instruction / Course Language:
2L, 1T / English
Previous Knowledge:
<ul style="list-style-type: none"> - Knowledge of Micro- and Macroeconomics.
Work Load:
42 hours attendance time and 138 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
Written exam (endterm, 60 min), 6 CP
Responsible for the Module:
Chair of Monetary Economics and Public Financial Institutions

Module:
Population and Family Economics
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
<p>The students</p> <ul style="list-style-type: none"> - learn what economists have to say about individual decisions to marry, procreate, etc. - are exposed to the topics and tools of quantitative economic analysis, - acquire a profound knowledge of the empirics of marriage and fertility decisions, - understand the incentive structures within and around families and are able to evaluate - policy measures targeted at demographic outcomes.
Contents:
<ul style="list-style-type: none"> - Motives for Marriage - Marriage Market and Matching - Search Models of Matching - Fertility - Institution of Marriage - Divorce - Sex Ratio - Intra-Household Resource Allocation
References:
<ul style="list-style-type: none"> - Hotz, J.; Klerman, J.A.; Willis, R. J. (1997): The Economics of Fertility in Developed Countries. In Rosenzweig, M. R.; Stark, O. (Eds.): Handbook of Population and Family Economics. Vol. 1A, Elsevier: Amsterdam et al., chapter 7. - Weiss, Y. (1997): The Formation and Dissolution of Families: Why Marry? Who Marries Whom? And What Happens Upon Divorce. In Rosenzweig, M.R.; Stark, O. (Eds.): Handbook of Population and Family Economics. Vol. 1A, Elsevier: Amsterdam et al., chapter 3. - Lecture notes and the papers cited therein.
Forms of Instruction / Course Language:
3L, 1T / English
Previous Knowledge:
<ul style="list-style-type: none"> - Intermediate knowledge of Microeconomics and Macroeconomics.
Work Load:
56 hours attendance time and 124 learning hours
Frequency
Each summer semester
Assessments/Exams/Credits:
Final written exam (60 min), 6 CP
Responsible for the Module:
Chair of Economics, esp. Applied Economics

Module:
The Econometrics of Financial Intermediation
Applicability of the module:
Elective module (for Electives II or Electives C)
Qualification Targets (Competencies):
<p>The students</p> <ul style="list-style-type: none"> - are provided with an overview of important econometric techniques to analyse research questions in banking and financial intermediation and with a toolbox of important empirical measures for, e.g., risk-taking or competition in banking, - get an overview of relevant topics in empirical banking research and methods therein - and learn to read and critically discuss empirical banking papers.
Contents:
<ul style="list-style-type: none"> - Review of basic econometrics - Why do banks exist? - Regulation and bank risk-taking - Market structure in banking and competition - Exogenous events and difference in difference analysis
References:
<ul style="list-style-type: none"> - Degryse et al. (2009): Microeconometrics of Banking. Oxford University Press: Oxford. - Freixas and Rochet (2008): Microeconomics of Banking. The MIT Press.
Forms of Instruction / Course Language:
2L, 2T / English
Previous Knowledge:
<p>The contents of the following module are recommended:</p> <ul style="list-style-type: none"> - Econometrics
Work Load:
56 hours attendance time and 124 learning hours
Frequency
Each summer semester
Assessments/Exams/Credits:
Written exam (60 min). There will be the voluntary student presentations. If students choose to present, the final grade will be calculated as 1/3 presentation and 2/3 the final exam. If students choose not to present, the final grade equals the grade from the exam. 6 CP.
Responsible for the Module:
Junior professorship in Banking and Financial Systems

Module:
Theory of Corporate Finance
Applicability of the module:
Elective module
Qualification Targets (Competencies):
<p>The students</p> <ul style="list-style-type: none"> - Learn the two central models of corporate finance: moral hazard and adverse selection - A number of central applications of these models are covered, for example to benchmarking, debt overhang and dividend policy. - Using these central models, students learn how to develop theoretical models in corporate finance of their own. - Building upon basic models, more sophisticated techniques that underlie most of financial theory will be covered, including costly state verification and contract design. - Will be able to acquire the theoretical foundation for independent empirical work.
Contents:
<ul style="list-style-type: none"> - Theoretical course - Moral hazard - Costly state verification - Adverse selection - Contract design
References:
<ul style="list-style-type: none"> - Tirole, J. (2010): The Theory of Corporate Finance, Princeton University Press. - other supplementary readings may be assigned during the course.
Forms of Instruction / Course Language:
2L / English
Previous Knowledge:
Undergraduate Corporate Finance (e.g. Allen, Brealy and Myers, Corporate Finance)
Work Load:
28 hours attendance time and 152 learning hours
Frequency
Summer semester 2016
Assessments/Exams/Credits:
Final exam, 6 CP
Responsible for the Module:
Chair of Economics

Modulbezeichnung:
Umweltökonomik II
Verwendbarkeit des Moduls:
Wahlmodul (für Electives II oder Electives C)
Lern- und Qualifikationsziele (Kompetenzen):
Die Studierenden <ul style="list-style-type: none"> - erhalten Einblick in spezielle Fragen zum ökonomisch rationalen Umgang mit knappen natürlichen Ressourcen, - bekommen einen vertieften Einblick in ausgesuchte umweltpolitische Fragestellungen und deren umweltökonomische Behandlung, - erwerben die Fähigkeit, umweltpolitische Fragestellungen mit Hilfe des wirtschaftswissenschaftlichen Instrumentariums zu analysieren.
Inhalt:
<ul style="list-style-type: none"> - Das Diskontierungsproblem - Die doppelte Dividende von Umweltsteuern - Die Bewertung von Umweltgütern - Umweltpolitik und technischer Fortschritt
Literaturhinweise:
<ul style="list-style-type: none"> - Forschungsliteratur zu den einzelnen Gegenständen der Vorlesung (Reader). - Weimann, J. (1995): Umweltökonomik. 3. Auflage, Springer Verlag: Berlin et al.
Lehrformen / Unterrichtssprache:
2V, 1Ü / Deutsch
Vorkenntnisse:
Empfohlen werden die Inhalte der Module <ul style="list-style-type: none"> - Angewandte Spieltheorie, - Mikroökonomie aus dem Bachelorprogramm „Volkswirtschaftslehre“ der FWW. Ferner sind grundlegende Kenntnisse der Umweltökonomie hilfreich, beispielsweise die Inhalte der Vorlesung „Umweltökonomik I“ aus dem Bachelorprogramm „Volkswirtschaftslehre“ der FWW.
Arbeitsaufwand:
42 Präsenz- und 138 Lernzeitstunden
Häufigkeit des Lehrangebots:
Jedes Wintersemester
Leistungsnachweise/Prüfung/Credits:
Klausur (120 min), 6 CP
Modulverantwortliche(r):
Professur für Wirtschaftspolitik

Elective Studies

Elective Studies A

Module:
Study Abroad
Applicability of the module:
Elective module (for Elective Studies A)
Qualification Targets (Competencies):
The students <ul style="list-style-type: none"> - deepen their knowledge on specific topics in management and economics, - gain the ability to cope with life and study challenges in the host country, - gain the ability to write and present academic work in a different academic environment, - gain the ability to participate in international academic discussions.
Contents:
During the study abroad semester, the students participate in a number of management and economics courses (a total of at least 30 CP) at the host university. The academic quality of the courses taken is at the same level as in this program. The study plan is approved by the examination office.
References:
- none
Forms of Instruction / Course Language:
Seminars, Lectures and Tutorials equivalent to 30 CP / English
Previous Knowledge:
- none
Work Load:
30 CP
Frequency:
Each semester
Assessments/Exams/Credits:
Depends on the program at host university, 30 CP
Responsible for the Module:
Course Coordinator, Chair that offers the module

Elective Studies B

Module:
Supervised Internship
Applicability of the module:
Elective module (for Elective Studies B)
Qualification Targets (Competencies):
<p>The students</p> <ul style="list-style-type: none"> - deepen their knowledge on a specific topic in management, - gain the ability to apply academic knowledge to a “real world” problem, - gain the ability to write and present an applied paper, - gain the ability to mediate between academics and practice.
Contents:
<p>In the course of this internship, the students</p> <ul style="list-style-type: none"> - define and realize an applied managerial project - present the (preliminary) results of their work and - write an internship report. <p>The internship takes place in cooperation with a firm or an organization. The internship is approved and supervised by the course instructor.</p>
References:
<ul style="list-style-type: none"> - none
Forms of Instruction / Course Language:
Individual or team meetings with the course instructor / English
Previous Knowledge:
<ul style="list-style-type: none"> - none
Work Load:
30 CP
Frequency:
Each semester
Assessments/Exams/Credits:
Presentations and a project study, 30 CP
Responsible for the Module:
Course Coordinator, Chair that offers the module

Elective Studies C – Interdisciplinary elective courses

The students have to take elective modules that comprise 30 CP in total.

For further information and offered modules see “Elective modules”.

Master-Thesis

Module:
Master-Thesis with research seminar
Applicability of the module:
Compulsory module
Qualification Targets (Competencies):
The students will <ul style="list-style-type: none"> - develop the ability to find and define a research project, - gain insight in the planning and realization of an own research project, - acquire the ability to write and present a research paper, - acquire the ability to academically discuss other students' research.
Contents:
In the course of this seminar, the students <ul style="list-style-type: none"> - define and realize a research project, - present the (preliminary) results of their research and - write their Master's Thesis. The thesis project may have a scientific or an applied research focus. Cooperation with firms or other organizations is possible.
References:
- none
Forms of Instruction / Course Language:
2S, additional meetings in smaller groups may take place / English The module is organized as a research colloquium, where students have to present first results of their projects and discuss open questions.
Previous Knowledge:
- none
Work Load:
28 hours attendance time and 872 learning hours
Frequency:
Each semester
Assessments/Exams/Credits:
Master-Thesis, Presentation, 30 CP The time between the issue of the topic and submission of the Master thesis is five months (including four weeks reading time).
Responsible for the Module:
Course Coordinator, Chair that offers the module

Bridge modules

Module:
Decision Analysis
Applicability of the Module:
Bridge module
Qualification Targets (Competencies):
<p>The students</p> <ul style="list-style-type: none"> - acquire the basic knowledge of management decision making, in particular, of structuring techniques and solution methods, - develop the ability to deal with decision problems including multiple (conflicting) objectives, uncertainty, and individual preferences, - develop an understanding of the subjective judgments often required in decision making and are able to counter common biases and pitfalls.
Contents:
<ul style="list-style-type: none"> - Views of Decision Making - Elements of Decision Problems - Rationality - Multi-Attribute Value Theory (MAVT) - Decision Making under Complete Uncertainty - Decision Making under Risk: Probabilities, Probability Distributions, Risk Simulation - Subjective Expected Utility Theory - Decision Trees - Group Decision Making
References:
<ul style="list-style-type: none"> - Anderson, D. R.; Sweeney, D. J.; Williams, T. A. (2005): An Introduction to Management Science, Quantitative Approaches to Decision Making, 11th edition. Mason: Thomson/South-Western. - Clemen, R. T.; Reilly, T. (1996): Making Hard Decisions with Decision Tools, 2nd edition. Pacific Grove: Duxbury. - French, S. (1986): Decision Theory: And Introduction to the Mathematics of Rationality. Chinchester: Horwood.
Forms of Instruction / Course Language:
2L, 2T / English
Previous Knowledge:
<ul style="list-style-type: none"> - Sound knowledge of Probability (uniform distribution, normal distribution, means and risk measures) and Linear Algebra (linear equations, linear programming).
Work Load:
56 hours of attendance time and 124 learning hours
Frequency:
Each winter semester
Assessments / Exams / Credits:
Written mid-term and final exam (120 min in total), 6CP
Note:
A withdrawal of the exam registration is not possible for this module.
Responsible for the Module:
Chair of Management Science

Module:
Financial Management
Applicability of the module:
Bridge module
Qualification Targets (Competencies):
<p>The students</p> <ul style="list-style-type: none"> - are able to decide what investments should be made and how to finance them, - have knowledge about analytical techniques which are used to value investment projects and financial assets including bond valuation based on the term structure and the valuation of risky assets based on the capital asset pricing model, - know the different forms of financing and the influence to the capital structure of the firm.
Content:
<ul style="list-style-type: none"> - Capital Budgeting - Term Structure of Interest Rates - Duration - Capital Asset Pricing Model - Capital Structure - Sources of Financing - Basics of Firm Valuation
Literature:
<ul style="list-style-type: none"> - Brealey, R. A.; Myers S. C., Allen, F. (2008): Principles of Corporate Finance. 9th edition, McGraw-Hill: Boston [Mass.]. - Ross, S. A.; Westerfield, R. W.; Jordan, B. D. (2007): Fundamentals of Corporate Finance. 8th edition, McGraw-Hill: Boston [Mass.].
Forms of Teaching / Course Language:
2L, 2T / English
Prerequisites:
<p>The contents of the following modules are recommended</p> <ul style="list-style-type: none"> - Mathematical Methods in Business & Economics, - Statistical Data Analysis, - Decision Analysis, - Microeconomics.
Work Load:
56 hours attendance time and 124 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
Written exam (120 min), 6 CP
Responsible for the Module:
Chair of Economics of Business and Law

Module:
Management Accounting
Applicability of the module:
Bridge module
Qualification Targets (Competencies):
<p>The students</p> <ul style="list-style-type: none"> - develop an understanding of Cost Accounting and Budgeting as instruments of planning and control in a management perspective, - are able to derive managerial information from an analysis of different budget variances and to derive managerial consequences, - get to know recent developments in cost accounting such as activity-based costing and learn to assess the adequacy of the information generated for different managerial decision problems.
Contents:
<ul style="list-style-type: none"> - Concepts of cost - Influences on cost - Cost functions - Cost-volume-profit analysis - Activity-based costing as opposed to traditional systems - Budgeting and variances - Flexible budgets, - Analysis of and allocating capacity costs - Concept of relevant costs for decision making - Cost information and Pricing - Customer profitability analysis and contribution margin accounting - Allocating common costs, esp. - The cost of service departments
References:
<ul style="list-style-type: none"> - Horngren, C. T.; Foster, G.; Datar, S. M. (2006): Cost Accounting – A Managerial Emphasis. 12th edition, Prentice Hall: Upper Saddle River [N.J.].
Forms of Instruction / Course Language:
2L, 2T / English
Previous Knowledge:
<p>The contents of the following module are recommended</p> <ul style="list-style-type: none"> - Financial Accounting <p>of the Bachelor Program “Management and Economics/International Business and Economics” of the FWW.</p>
Work Load:
56 hours attendance time and 124 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
Presentation of solutions to exercises (up to 20% weight; written final exam (60 min) weighted at the complement to 100%), 6 CP
Responsible for the Module:
Chair in Accounting and Control

Module:
Microeconomics
Applicability of the module:
Bridge module
Qualification Targets (Competencies):
<p>The students</p> <ul style="list-style-type: none"> - become aware of the functioning of the market economy, the role of prices in determining the allocation of resources, the functioning of the firm in the economy and the forces governing the production and consumption of economic goods, - are introduced to microeconomic models, - are able to understand and solve basic real world microeconomic problems, - acquire the ability to develop critical thinking about economic matters.
Contents:
<ul style="list-style-type: none"> - Important economic concepts - Consumer Theory: Household choice, Preference revelation, Decomposition, Economic Dual, Endowment Economies, Market demand, Consumer Surplus - Producer Theory: Technology and Production, Optimization, Market Supply, Producer Surplus - Market Equilibrium - Welfare Theorems - Imperfect competition - Game Theory
References:
<ul style="list-style-type: none"> - Varian, H. (2006): Intermediate Microeconomics. 7th edition, W.W. Norton: New York. (main reference) - Varian, H. (1992): Microeconomic Analysis. 3rd edition, W.W. Norton: New York. (used occasionally)
Forms of Instruction / Course Language:
4L, 2T (moodle) / English
Previous Knowledge:
<p>The contents of the following modules are recommended</p> <ul style="list-style-type: none"> - Mathematical Methods in Business & Economics, - Principles of Economics.
Work Load:
84 hours attendance time (classroom and moodle) and 156 learning hours
Frequency:
Each winter semester
Assessments/Exams/Credits:
Two written exams (mid-term (60 min); final exam (120 min)), 8 CP
Responsible for the Module:
Chair of Economic Policy