



MODULE CATALOG

for the academic year 2024/2025
last update: June 2024

„Business Administration“ (B.Sc.)
University of Mannheim

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Structure and Concept of the Program

The bachelor's program "Business Administration" offers a comprehensive economic and business education. With its integrated semester abroad at a foreign partner university, the academic interconnection with neighboring disciplines and two elective courses the program has a unique profile. As an elective, students can choose among numerous courses in the fields of business administration, business law and economics (elective section A). In the section of "Managerial Skills" courses such as project management, change management, leadership, conflict management, teamwork, diversity management, mind mapping or time and self-management can be integrated into the curriculum in order to focus on methodical, social and personality competencies. As the decision makers of tomorrow, students also face topics such as "ethics" and "social responsible management" early in their studies. In accordance with the examination regulations, the program includes the following modules:

- Methodological Basics for Economists (19 ECTS)
- Business Administration (78 ECTS)
- Economics (16 ECTS)
- Civil Law and Business Law (14 ECTS)
- Electives (4 ECTS)
- Ethics and Basic Academic Skills (4 ECTS)
- International Studies (33 ECTS)
- Bachelor's Thesis (12 ECTS)

In the Bachelor's program in Business Administration the following superordinated program-specific competency goals (CG) will be covered:

Competency Goal 1 (CG 1): Subject-Specific Knowledge – Participants will be able to apply subject-specific knowledge to identify and solve problems in the relevant academic areas.

Competency Goal 2 (CG 2): Critical Thinking – Participants will have critical thinking skills with respect to business decision making.

Competency Goal 3 (CG 3): Intercultural Competence and Social Responsibility – Participants will be sensitized to intercultural diversity and embrace social responsibility.

Competency Goal 4 (CG 4): Resilient Decision Maker – Participants will be capable of making decisions to solve relevant organizational and societal problems based on a rigorous application of research methods and techniques.

Abbreviations & Explanations

DE: Course is taught in German.

EN: Course is taught in English.

ECTS: ECTS (European Credit Transfer and Accumulation System) are credit points that specify the number of working hours dedicated to one course over one semester. 1 ECTS equals 30 hours of studying.

FSS: Spring semester

HWS: Fall semester

Necessary prerequisites: You must fulfil the necessary prerequisites to be admitted to the exam (this will be automatically checked when you register for the exam!).

Program-specific Competency Goals (CG): Competency Goals specify the competences students will have obtained upon their graduation. You find the Competency Goals of the Bachelor in Business Administration at the beginning of the module catalog. The Competency Goals are regularly assessed in the Assurance of Learning process.

Recommended prerequisites: Prerequisites you should fulfil to help you pass a course successfully. They are simply a recommendation and are not being checked.

SWS (weekly working hours): Number of hours you need to dedicate to the course per week ("Semesterwochenstunden"). They are subdivided in "contact hours" (time you participate in lectures) and "independent study time" (time you need to prepare for lectures and assessments). 1 SWS equals 45 minutes.

Module overview

Structure and Concept of the Program

Abbreviations & Explanations

1 Methodological Basics of Economics

Code	Module description	ECTS	Spring	Fall
CC 301	Analysis	5		DE
CC 302	Mathematics of Finance	3		DE
CC 303	Quantitative Methods	3		DE
CC 304	Basics of Statistics	8	DE	

2 Business Administration

2.1 Accounting & Taxation

Code	Module description	ECTS	Spring	Fall
ACC 300	Introduction to Financial Accounting	6		EN
ACC 303	Financial Accounting: Annual and consolidated financial statements	6		DE
ACC 403	Management and Cost Accounting	6	EN	
TAX 303	Taxation I: Business Taxation	6		DE

2.2 Finance

Code	Module description	ECTS	Spring	Fall
FIN 301	Investments and Asset Pricing	6	EN	
FIN 401	Corporate Finance and Risk Management	6		EN

2.3 Information Systems

Code	Module description	ECTS	Spring	Fall
IS 301	Foundations of Information Systems	6	EN	
IS 401	Integrated Information Systems	6	EN	

2.4 Management

Code	Module description	ECTS	Spring	Fall
MAN 301	Strategic and International Management	6		EN
MAN 401	Organization and Human Resource Management	6	EN	

2.5 Marketing

Code	Module description	ECTS	Spring	Fall
MKT 301	Designing the Marketing Mix	6	DE	
MKT 401	Strategic Marketing and Marketing in Specific Industry Contexts	6	EN	

2.6 Operations

Code	Module description	ECTS	Spring	Fall
OPM 301	Operations Management	6		EN

3 Economics

Code	Module description	ECTS	Spring	Fall
ECO 301	Basics of Economics	8		DE
ECO 302	Microeconomics A	8	DE/EN	

4 Civil and Business Law

Code	Module description	ECTS	Spring	Fall
LAW 301	Civil Law	6		DE
LAW 302	Commercial and Corporate Law	8	DE	

5 Electives

5.1 Electives A

Code	Module description	ECTS	Spring	Fall
ACC 451	Financial Accounting II: IFRS	3	EN	
ACC 453	Mannheim Discussion Club	3	DE	
FIN 452	Corporate Governance	3	EN	
FIN 453	Alternative Investments from an Institutional Investor's Perspective	3	EN	
FIN 454	Sustainable Investing	3	EN	
FIN 456	A CEO Perspective on ESG	3	EN	
FIN 457	Responsible Leadership for Honors Program Students	3	DE	
IS 452	Introduction to Machine Learning for Management Decisions	3	EN	
LAW 450	Property and Collateral Security Law	3	DE	
LAW 451	Consolidation in Partnership Law	3	DE	
MAN 451	Introduction to Nonprofit Management	3	DE	
MAN 458	Crowdfunding for Ecological Entrepreneurship	3	EN	
MKT 450	Marketing Communications	3	EN	
OPM 450	Business Analytics for Informed Decision-Making in Operations Management	3	EN	
OPM 452	Processes and Strategies of Negotiation	3	EN	

TAX 450	Taxation of Multinational Firms	3	EN	
	Macroeconomics A	8	DE/EN	
ICS 470	Business, Culture, and Society (for IBEA students only!)	2	EN	
TAX 470	Business and Corporate Taxation in Europe (for IBEA students only!)	6	EN	

5.2 Electives B

Code	Module description	ECTS	Spring	Fall
CC 307	Managerial Skills	1	DE/EN	

6 Ethics and Academic Research & Writing

Code	Module description	ECTS	Spring	Fall
CC 306	Business Ethics	3	DE	
CC 308	Basic Academic Skills	1	DE	

7 International Studies

7.1 Study Abroad Semester

Module description	ECTS	Spring	Fall
International Studies	29		X

7.2 Foreign Language Skills

Module description	ECTS	Spring	Fall
Foreign Language Skills I: Business Chinese I	2	X	
Foreign Language Skills I: Chinese I	2	X	
Foreign Language Skills I: Current Topics	2	EN	EN
Foreign Language Skills I: Español para economistas I	2	X	

Foreign Language Skills I: Français – langue des affaires I	2	X	
Foreign Language Skills I: L'italiano per gli affair I	2	X	
Foreign Language Skills I: Modern Japanese I	2	X	
Foreign Language Skills I: Spanish for beginners without previous knowledge I	2	X	
Foreign Language Skills II: Business Chinese II	2		X
Foreign Language Skills II: Chinese II	2		DE
Foreign Language Skills II: Español para economistas II	2		X
Foreign Language Skills II: Français – langue des affaires II	2		X
Foreign Language Skills II: International Business Communication	2	EN	EN
Foreign Language Skills II: L'italiano per gli affair II	2		X
Foreign Language Skills II: Modern Japanese II	2		X
Foreign Language Skills II: Spanish for beginners without previous knowledge II	2		X

7.2.1 Chinese

7.2.2 English

7.2.3 French

7.2.4 Italian

7.2.5 Japanese

7.2.6 Spanish

7.3 International Cultural Studies

Module description	ECTS	Spring	Fall
International Cultural Studies	24		DE

8 Bachelor Thesis

Code	Module description	ECTS	Spring	Fall
BA 450	Bachelor Thesis	12	DE/EN	

Study plan for students starting in fall 2018 or later

(please note that the study plan for IBEA students / participants of the Future Leaders Program can differ – you find more information in the exam regulations)

Semester 1

Fall semester

Code	Title	ECTS
ACC 300	Introduction to Financial Accounting	6
CC 301	Analysis	5
CC 302	Mathematics of Finance	3
CC 303	Quantitative Methods	3
ECO 301	Basics of Economics	8
MAN 301	Strategic and International Management	6

Semester 2

Spring semester

Code	Title	ECTS
CC 304	Basics of Statistics	8
FIN 301	Investments and Asset Pricing	6
IS 301	Foundations of Information Systems	6
MKT 301	Designing the Marketing Mix	6
CC 307	Managerial Skills	1

Foreign language skills 1

Title	ECTS
Foreign Language Skills I: Business Chinese I	2
Foreign Language Skills I: Chinese I	2
Foreign Language Skills I: Español para economistas I	2
Foreign Language Skills I: Français – langue des affaires I	2
Foreign Language Skills I: L'italiano per gli affair I	2

Foreign Language Skills I: Modern Japanese I	2
Foreign Language Skills I: Spanish for beginners without previous knowledge I	2

Semester 3

Fall semester

Code	Title	ECTS
ACC 303	Financial Accounting: Annual and consolidated financial statements	6
FIN 401	Corporate Finance and Risk Management	6
LAW 301	Civil Law	6
OPM 301	Operations Management	6
TAX 303	Taxation I: Business Taxation	6

Foreign language skills 2

Title	ECTS
Foreign Language Skills II: Business Chinese II	2
Foreign Language Skills II: Chinese II	2
Foreign Language Skills II: Español para economistas II	2
Foreign Language Skills II: Français – langue des affaires II	2
Foreign Language Skills II: L'italiano per gli affair II	2
Foreign Language Skills II: Modern Japanese II	2
Foreign Language Skills II: Spanish for beginners without previous knowledge II	2

Semester 4

Spring semester

Code	Title	ECTS
CC 306	Business Ethics	3
ECO 302	Microeconomics A	8
LAW 302	Commercial and Corporate Law	8

MAN 401	Organization and Human Resource Management	6
CC 308	Basic Academic Skills	1

Electives A

Code	Title	ECTS
ACC 451	Financial Accounting II: IFRS	3
ACC 453	Mannheim Discussion Club	3
FIN 452	Corporate Governance	3
FIN 453	Alternative Investments from an Institutional Investor's Perspective	3
FIN 454	Sustainable Investing	3
FIN 456	A CEO Perspective on ESG	3
IS 452	Introduction to Machine Learning for Management Decisions	3
LAW 450	Property and Collateral Security Law	3
LAW 451	Consolidation in Partnership Law	3
MAN 451	Introduction to Nonprofit Management	3
MAN 458	Crowdfunding for Ecological Entrepreneurship	3
MKT 450	Marketing Communications	3
OPM 450	Business Analytics for Informed Decision-Making in Operations Management	3
OPM 452	Processes and Strategies of Negotiation	3
TAX 450	Taxation of Multinational Firms	3
	Macroeconomics A	8
ICS 470	Business, Culture, and Society (for IBEA students only!)	2
TAX 470	Business and Corporate Taxation in Europe (for IBEA students only!)	6

Semester 5 Fall semester

Title	ECTS
International Studies	29

Semester 6

Spring semester

Code	Title	ECTS
ACC 403	Management and Cost Accounting	6
IS 401	Integrated Information Systems	6
MKT 401	Strategic Marketing and Marketing in Specific Industry Contexts	6
BA 450	Bachelor Thesis	12

1 Methodological Basics of Economics

Module: CC 301 Analysis

DE

Contents

The course "Analysis" introduces the most important mathematical methods necessary to solve optimization problems.

- Propositional logic
- Sets, relations, functions
- Functions of multiple variables and their characteristics (functional limits, continuity, differentiability, partial derivatives)
- Mathematical tools (chain rules, contour lines, implicit differentiation, approximations, homogeneous functions, differentials)
- Multivariate optimization without constraints
- Multivariate optimization under constraints

Learning outcomes

Students have an intuitive understanding about characteristics of relations and (multivariate) functions and can use the above-mentioned mathematical tools. Particularly, they are able to solve and graphically interpret multivariate optimization problems with and without constraints. Students understand and are able to explain what the learned methods are needed for as well as why, when and how they work.

Prerequisites for participation

Necessary: –

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	6 SWS
Exercise class	2 SWS	4 SWS
ECTS credits	5	
Graded	yes	
Workload	150h	
Language	German	
Form of assessment	Written exam (90 min)	
Restricted admission	no	
Further information	–	

Examiner
Performing lecturer



Steffen Habermalz, Ph.D.
Steffen Habermalz, Ph.D.

Frequency of offering	Fall semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm., other Bachelor programs (depending on respective study regulations) [9]
Preliminary course work	–
Program-specific Competency Goals	CG 1

Contents

This module provides an introduction to basic concepts in financial mathematics. Interest rate models constitute the core of the course. Building on these models, the module covers the valuation of cash flows, the calculation of yield rates, and investment criteria. In addition to their mathematical foundations, the module discusses advantages and disadvantages of the concepts, as well as their relevance in research and practice.

Learning outcomes

After successful completion of the module, students are well versed in the use of interest rate models, including periodic and continuous compounding. They are familiar with the cash flows of financial assets such as shares, bonds, and loans, and they can value these cash flows. Building on these skills, students are able to determine the return of investment opportunities. Moreover, they are familiar with prominent financial investment criteria and can apply these to take investment decisions.

Prerequisites for participation

Necessary: –

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	1 SWS
Exercise class	2 SWS	1 SWS
Tutorial	2 SWS	1 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	German	
Form of assessment	Written exam (45 min)	
Restricted admission	no	
Further information	–	
Examiner Performing lecturer	 Prof. Dr. Simon Rother Prof. Dr. Simon Rother	
Frequency of offering	Fall semester	
Duration of module	0.5 semesters	
Range of application	B.Sc. Bus. Adm., other Bachelor programs (depending on respective study regulations) [9]	
Preliminary course work	–	
Program-specific Competency Goals	CG 2, CG 4	

Contents

In today's world, leading companies rarely make complex decisions based on gut feelings, but instead systematically collect and analyze data, and model important relationships. Based on the empirical insights, decisions are also made systematically – with the help of optimization as decision support. For many business analytics methods – whether descriptive, predictive or prescriptive – linear algebra is a fundamental building block that is discussed in this course. Further important topics include the modeling and solution of practical optimization problems, including spreadsheet-based tools.

Learning outcomes


Students are supposed to learn about the fundamental methods of linear algebra and apply them to typical problems in business administration. In addition, structured approaches and analytical skills should be trained, e.g. the modeling of real decision-making situations as a mathematical optimization problem and their solution with the help of algorithms.

After completing the lecture, students should have subject-specific knowledge and be able to apply it to analyze, model and solve managerial problems in the respective academic disciplines.

Prerequisites for participation

Necessary: –

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	1 SWS
Exercise class	2 SWS	1 SWS
Tutorial	2 SWS	1 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	German	
Form of assessment	Written exam (45 min), optional bonus exercises during the semester	
Restricted admission	no	
Further information	–	
Examiner Performing lecturer	 Prof. Dr. Cornelia Schön Prof. Dr. Cornelia Schön	
Frequency of offering	Fall semester	
Duration of module	0.5 semesters	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	–	
Program-specific Competency Goals	CG 1, CG 2, CG 4	

Contents

The lecture presents an introduction to probability calculus and inductive statistics. Fundamental terms and the basics of probability calculus will be treated. This includes the terms probability, conditional probability, independence and the Bayes' theorem. To the central terms of statistical modeling belong random variables and their allocative function, the general description of discrete and continuous allocation as well as the term expectation. The allocation of two-dimensional random vectors will be discussed and important limit statements for large samples presented. In the course of the statistical part of the lecture, it will be introduced into the basic concepts of the theory of estimation and test theory. This includes the conception behind point and interval estimator as well as significance tests and p-values. Important classical parameter testings will be presented: this includes in particular the one- and two-sample location test, Gauß' test, t-test and Binomial test. Theoretic and practical aspects in the simple linear regression model will be discussed.


Learning outcomes

Students know basic probabilistic and statistical terms, e.g. expectation, coefficient of correlation, confidence interval, significance test and p-value. They can link the terms and know legalities which are important for their application. They are able to calculate probabilities and statistical values of specified allocations, to solve combinatorial problems and to understand simple derivations of general statements of random variables. With a problem, they can detect the relevant statements, select a solution method and apply it. The students are able to interpret and evaluate the results of statistical methods. Within the frame of a simple statistical problem, they are able to select an adequate test and apply it.

Prerequisites for participation

Necessary: –

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	4 SWS	10 SWS
Exercise class	2 SWS	6 SWS
ECTS credits	8	
Graded	yes	
Workload	240h	
Language	German	
Form of assessment	Written exam or digital examination – supervised (on campus) (180 min)	
Restricted admission	no	
Further information	–	
Examiner Performing lecturer	 Dr. Ingo Steinke Dr. Ingo Steinke	
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm., other Bachelor programs (depending on respective study regulations) [9]	
Preliminary course work	–	
Program-specific Competency Goals	CG 1	

2 Business Administration

2.1 Accounting & Taxation

Module: ACC 300 Introduction to Financial Accounting

EN

Contents

- Introduction to business activities, overview of financial statements and reporting process
- Record keeping basics and financial statement preparation: Balance Sheet
- Record keeping basics and financial statement preparation: Income Statement
- Balance Sheet: Presenting and analyzing resources and financing
- Income Statement: Reporting the results of operating activities
- Statement of Cash Flows
- Revenue recognition, receivables, and customer advances
- Working capital
- Long-lived tangible and intangible assets
- Notes, bonds, income taxes, and other liabilities
- Shareholders' equity: capital contributions and distributions

Learning outcomes

Financial reports are a key source of reliable and relevant information about the financial position, profitability, and risk of an enterprise, on which investors and creditors depend in making resource allocation decisions. This course is designed to enable students to understand financial reports and the underlying reporting process and develop skills necessary in various decision-making situations. During this course, students would also have the opportunities to organize themselves into groups, meet regularly and work together on case-study assignments, and finally present their work. In this process, they are expected to acquire the important group communication skills and build teamwork and leadership that are vital for the future business environment.

Prerequisites for participation

Necessary: –

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	4 SWS
Exercise class	2 SWS	4 SWS
Tutorial	2 SWS	3 SWS
ECTS credits	6	
Graded	yes	
Workload	180h	
Language	English	
Form of assessment	Written exam (90 min, 90%), presentation (10%)	
Restricted admission	no	
Further information	–	

Examiner
Performing lecturer

Prof. Dr. Felix W. Vetter, Prof. Dr. Felix Fritsch
Rotating: Prof. Dr. Dirk Simons, Prof. Dr. Felix Fritsch, Prof. Dr. Felix Vetter

Frequency of offering	Fall semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Preliminary course work	–
Program-specific Competency Goals	CG 1, CG 2, CG 4

Module: ACC 303 Financial Accounting: Annual and consolidated financial statements

DE

Contents

- Introduction to financial accounting
- Overview on accounting theories
- Definition of assets, liabilities, revenues and expenses
- Recognition and measurement rules
- Fundamentals of group accounting

Learning outcomes

Students will acquire specific knowledge in the areas of financial accounting and group accounting. In addition, they are able to critically assess the definition of assets, liabilities, revenues and expenses as well as the rules for recognition and measurement within the context of different accounting theories.

During exercise classes, tutorials and the team competition, this knowledge is applied to specific practical situations while considering and scrutinizing various aspects and points of view.

Moreover, students need to assess the effects of different decision alternatives on the various stakeholders of a business (e.g. shareholders, managers, government, etc.) in order to develop appropriate strategies and action plans. The results of these considerations are presented in written form. This requires a clear understanding and analysis of the respective problem sets. Results need to be presented convincingly in a structured and comprehensible manner. Teamwork and leadership are further objectives of the course, as students form groups during the team competition.

Prerequisites for participation

Necessary: semester 3 or higher

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	5 SWS
Exercise class	2 SWS	4 SWS
Tutorial	1 SWS	3 SWS
ECTS credits	6	
Graded	yes	
Workload	180h	
Language	German	
Form of assessment	Digital examination – supervised (on campus) (90 min)	
Restricted admission	no	
Further information	–	

Examiner
Performing lecturer



Prof. Dr. Jens Wüstemann
Prof. Dr. Jens Wüstemann

Frequency of offering	Fall semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Preliminary course work	–

Contents

- Cost Terms and Purposes
- Job Costing
- Cost Allocation
- Cost-Volume-Profit Analysis
- Activity-Based Costing
- Cost Behavior
- Process Costing
- Using Cost Accounting for Managerial Decision-Making


Learning outcomes

This module provides students with an introduction to cost accounting and its role in management accounting. Upon completion of this module students will be able to explain the nature of costs, record costs, apply different techniques of cost compilation and evaluate cost control procedures. Students will learn how to solve cost accounting tasks in business practice and how cost behavior affects the provision of information for performance evaluation and managerial decision making.

Prerequisites for participation

Necessary: semester 6 or higher

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	4 SWS
Exercise class	1 SWS	5 SWS
Tutorial	2 SWS	3 SWS
ECTS credits	6	
Graded	yes	
Workload	180h	
Language	English	
Form of assessment	Written exam (90 min)	
Restricted admission	no	
Further information	–	
Examiner Performing lecturer	 Prof. Dr. Jannis Bischof Prof. Dr. Jannis Bischof	
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	A score of at least 80% in 3 out of 4 online quizzes (via ILIAS) to be taken subsequently during the term.	
Program-specific Competency Goals	CG 1, CG 2	

Contents

- Income tax, corporate tax and commercial tax
- Determination of taxable income
- Corporate taxation and tax planning

Learning outcomes


Students are able to make value judgements regarding the most important taxes affecting businesses. Specifically, they are able to make comparisons and determine the optimal choice of legal form for a business. Students can formulate projections and justify their statements. During exercises and tutorial classes, this knowledge is applied to specific practical situations while considering and scrutinizing various aspects and points of view.

Moreover, students need to assess the effects of different decision alternatives on the various stakeholders of a business (e.g. shareholders, managers, government, etc.) in order to develop appropriate strategies and action plans. The results of these considerations are presented in written form. This requires a clear understanding and analysis of the respective problem sets. Results need to be presented convincingly in a structured and comprehensible manner.

Prerequisites for participation

Necessary: semester 3 or higher

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	4 SWS
Exercise class	2 SWS	4 SWS
Tutorial	2 SWS	3 SWS
ECTS credits	6	
Graded	yes	
Workload	180h	
Language	German	
Form of assessment	Written exam (90 min)	
Restricted admission	no	
Further information	–	
Examiner Performing lecturer	 <p>Prof. Dr. Christoph Spengel Prof. Dr. Christoph Spengel</p>	
Frequency of offering	Fall semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	–	
Program-specific Competency Goals	CG 1, CG 2, CG 4	

2.2 Finance

Module: FIN 301 Investments and Asset Pricing

EN

Contents

- Investment decisions (cash value, internal interest rate)
- Stock and Bond Valuation
- Interest yield and risk (portfolio theory)
- Capital costs during insecurities (CAPM, APT)
- Corporate governance, agency problems, behavioral finance and market efficiency

Learning outcomes

Participants of this partial module are able to analyze and judge price movements on the financial and other asset markets. They should be able to independently value stocks and bonds under standard prerequisites with the help of widely-used practical models. Furthermore, the participants will learn to correctly apply methods of capital asset pricing to analyze portfolio decisions as the consideration of risks and return assumption and to distinguish between systematic and diversifiable risks.

Prerequisites for participation

Necessary: –

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
Exercise class	2 SWS	6 SWS
ECTS credits	6	
Graded	yes	
Workload	180h	
Language	English	
Form of assessment	Digital examination – supervised (on campus) (90 min)	
Restricted admission	no	
Further information	–	
Examiner Performing lecturer	Prof. Dr. Erik Theissen, Prof. Dr. Oliver Spalt Prof. Dr. Erik Theissen / Prof. Dr. Oliver Spalt	
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	–	
Program-specific Competency Goals	CG 1, CG 2	

Module: FIN 401 Corporate Finance and Risk Management

EN

Contents

- A fundamental introduction to the modern theory of business financing
- An introduction to business valuation and capital costs calculus
- An introduction to the most important derivatives (forwards, options)
- An introduction to corporate risk management

Students will be made familiar with the essential instruments and decision-making processes inherent to the financing of listed corporations (stocks, bonds, loans, convertible bonds and other structured products). They also learn to understand the key risks a modern corporation faces and how to use derivatives to manage risks. Students will also be familiar with basic pricing techniques for derivative instruments.

Prerequisites for participation

Necessary: Semester 3 or higher

Recommended: FIN 301 Investments and Asset Pricing

Learning outcomes

Participants of this partial module learn to assess and analyze the decision making problems of a finance department. They will be able to understand the effects of the fiscal system on financial decisions and to correctly calculate the capital costs for a corporation.

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
Exercise class	2 SWS	6 SWS
ECTS credits	6	
Graded	yes	
Workload	180h	
Language	English	
Form of assessment	Written exam (90 min)	
Restricted admission	no	
Further information	–	
Examiner Performing lecturer	Prof. Dr. Stefan Ruenzi, Prof. Ernst Maug, Ph.D. Prof. Dr. Stefan Ruenzi / Prof. Ernst Maug Ph.D.	
Frequency of offering	Fall semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	Online Quizzes	
Program-specific Competency Goals	CG 1	

2.3 Information Systems

Module: IS 301 Foundations of Information Systems

EN

Contents

- Introduction and basic definitions in the field of information systems as well as design and structure of information systems
- Technological Foundations: hardware and software components, basic functionalities of computer systems and networks, basics of database systems
- Development of information systems: project management and development processes, selected methods for analysis and design
- Management of information systems: IT Management Framework, Business/IT Alignment, IT Organization, IS Investment, IS Adoption

Learning outcomes

Students are able to explain the interplay of information technologies, human beings and organizations. They comprehend how information systems are structured and are able to explain the basic functionalities of computer and database systems.

Students know the different approaches for the development of information systems and know the basic techniques for the analysis of demands and the design of information systems. They understand the operative and strategic processes for the management of information systems.

They are aware of the factors influencing the development and management of information systems, the perspectives of different stakeholders, and can evaluate related decisions.

Students are able to analyze requests expressed in natural language and translate them into structured database queries. They can analyze requirements for an information system and can present them in a structured format, especially using behavior and structure diagrams.

Prerequisites for participation

Necessary: –

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	5 SWS
Exercise class	2 SWS	5 SWS
Tutorial	1 SWS	2 SWS
ECTS credits	6	
Graded	yes	
Workload	180h	
Language	English	
Form of assessment	Written exam (90 min)	
Restricted admission	no	
Further information	Registration via student portal required for Tutorial!	

Examiner
Performing lecturer



Prof. Dr. Hartmut Höhle
Prof. Dr. Hartmut Höhle

Frequency of offering

Spring semester

Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Preliminary course work	–
Program-specific Competency Goals	CG 1, CG 2

Contents

This course first outlines the basics of data and business process modelling based on wide-spread approaches such as entity relationship diagrams, event-driven process chains (EPC). The remainder of the course then focuses on the use and purpose of integrated information systems across different functional areas in industrial companies. Finally, basics of management support systems such as business intelligence systems are addressed.

Learning outcomes

After attending the lecture, exercises, and tutorials students will be in the position to discuss the requirements, characteristics and effects of integrated information systems in industrial companies as well as to analyze and understand complex process interdependencies.

Prerequisites for participation

Necessary: semester 6 or higher

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	5 SWS
Exercise class	1 SWS	3 SWS
Tutorial	2 SWS	4 SWS
ECTS credits	6	
Graded	yes	
Workload	180h	
Language	English	
Form of assessment	Written exam (90 min)	
Restricted admission	no	
Further information	–	

Examiner
Performing lecturer



Prof. Dr. Armin Heinzl
Prof. Dr. Armin Heinzl

Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Preliminary course work	–
Program-specific Competency Goals	CG 1, CG 2

2.4 Management

EN

Module: MAN 301 Strategic and International Management

Contents

In the lecture MAN 301, basic theories, research results and current topics from the fields of strategic and international management will be mediated. An understanding of basic functions of management will be developed and the necessary steps/instruments of a strategy development process are presented to the students. Furthermore, topics like corporate social responsibility, internationalization strategies as well as fundamental aspects of global value chain management will be treated.

Learning outcomes

Students will develop a fundamental understanding of the challenges and complexity of problems related to strategic management issues. They also will learn about potential solutions to strategic corporate problems.


Students will get introduced to central challenges related to global value chain management

Students will develop an understanding and get to apply central concepts/instruments of strategic and international management.

Prerequisites for participation

Necessary: –

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
Exercise class	2 SWS	6 SWS
ECTS credits	6	
Graded	yes	
Workload	180h	
Language	English	
Form of assessment	Written exam (90 min)	
Restricted admission	no	
Further information	Registration for exercise classes on ILIAS portal	
Examiner Performing lecturer	 Prof. Dr. Michael Woywode Prof. Dr. Michael Woywode / Prof. Dr. Matthias Brauer	
Frequency of offering	Fall semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	–	
Program-specific Competency Goals	CG 1, CG 2, CG 4	

Module: MAN 401 Organization and Human Resource Management

EN

Contents

The lecture is based on the lecture MAN 301 and mediates the continuative topics and problems for management. Knowledge which is required for management will be mediated.

Behavior in Organizations

Development of motivation and satisfaction in individuals in organizations; development of behavior in, by and between groups; development of corporate cultures and how they influence the behavior of individuals

Organization

Organizational structures and processes as well as their transformation

Human Resource Management

Students are supposed to understand the goals and fields of activity of human resource management as both a strategic and operative management function as well as learn about methods to evaluate human resource interventions.

The following topics are discussed: Introduction to the human resource environment; personnel selection; performance management; Compensation; Employee Relations; Leadership

Learning outcomes

Students are able to understand and independently convey the presented concepts and contents as well as analyze them critically. By the end of the course, students will be able to apply their newly gained knowledge in practical situations. In this relation, they are able to understand the various management functions as well as their connections.

Prerequisites for participation

Necessary: semester 4 or higher

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
Exercise class	2 SWS	6 SWS
ECTS credits	6	
Graded	yes	
Workload	180h	
Language	English	
Form of assessment	Written Exams (2 x 45 min)	
Restricted admission	no	
Further information	–	
Examiner Performing lecturer	Prof. Dr. Karin Hoisl, Prof. Dr. Torsten Biemann Prof. Torsten Biemann, Prof. Karin Hoisl	
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	–	
Program-specific Competency Goals	CG 1, CG 2, CG 4	

2.5 Marketing

Module: MKT 301 Designing the Marketing Mix

DE

Contents

- General basics
- Theoretical perspective: introduction to consumer behavior
- Information-related perspective: the fundamentals of market research
- Instrumental perspective:
 - The fundamentals of product management
 - The fundamentals of price management
 - The fundamentals of communication management
 - The fundamentals of sales management

Learning outcomes

Students gain a thorough overview of the relevant questions and functions in marketing. They can choose and apply suitable concepts and methods in order to solve typical marketing challenges and problems. They have a profound understanding of causal relationships and are able to solve problems quantitatively when appropriate data is available. In solving and presenting a team case study, students also improve their analytical, presentation, and teamwork skills.

Prerequisites for participation

Necessary: –

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	5 SWS
Exercise class	1 SWS	2 SWS
Tutorial	2 SWS	5 SWS
ECTS credits	6	
Graded	yes	
Workload	180h	
Language	German	
Form of assessment	Written exam (90 min)	
Restricted admission	no	
Further information	Timely registration required for the Case Study (takes place within Exercise class). Further information on registration is available on the website of the chair or in the first class of the semester.	

Examiner
Performing lecturer



Prof. Dr. Dr. h. c. mult. Christian Homburg
Prof. Dr. Dr. h.c. mult. Christian Homburg

Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Preliminary course work	Case study presentations (in groups) of the same semester as mandatory prerequisite for the exam

Module: MKT 401 Strategic Marketing and Marketing in Specific Industry Contexts

EN

Contents

- Marketing strategy
- Marketing in specific contexts (service, business-to-consumer marketing, business-to-business marketing, international marketing, and digital marketing)
- Customer segmentation, positioning and targeting

Learning outcomes

Students are able to apply marketing-specific knowledge, to identify and address strategic challenges and those resulting from institutional industry contexts (services, B2C, B2B, international and digital markets).

Students are aware of cultural differences and characteristics and understand their influences on corporate processes and marketing.

Students understand ethical and social implications of corporate decisions.

Students understand the strategic and institutional perspectives and will be able to develop and implement marketing strategies.

Prerequisites for participation

Necessary: semester 6 or higher

Recommended: MKT 301 Marketing I

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
Exercise class	1 SWS	3 SWS
Tutorial	1 SWS	3 SWS
ECTS credits	6	
Graded	yes	
Workload	180h	
Language	English	
Form of assessment	Written exam (90 min, 100%)	
Restricted admission	no	
Further information	Registration required for simulation. Further information is available on the website of the Chair.	

Examiner
Performing lecturer



Prof. Dr. Sabine Kuester
Prof. Dr. Sabine Kuester

Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Preliminary course work	Participation in Simulation

2.6 Operations

Module: OPM 301 Operations Management

EN

Contents

Role of operations management; fundamental planning tasks of operation management; planning methods; main features of production planning, transportation planning and inventory management.

Learning outcomes

Acquisition and application of basic concepts, theories and methods of operations management. This includes:

- Understanding of essential planning tasks of operations management
- Understanding of key trade-offs in operations management
- Ability to structure and model complex planning tasks
- Familiarity with common solution methods for planning tasks in operations management

Prerequisites for participation

Necessary: semester 3 or higher

Recommended: CC 303 Quantitative Methods

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	4 SWS
Exercise class	2 SWS	4 SWS
Tutorial	2 SWS	3 SWS
ECTS credits	6	
Graded	yes	
Workload	180h	
Language	English	
Form of assessment	Written exam (90 min)	
Restricted admission	no	
Further information	–	
Examiner Performing lecturer	Prof. Dr. Raik Stolletz, Prof. Dr. Eunji Lee Prof. Dr. Eunji Lee / Prof. Dr. Raik Stolletz	
Frequency of offering	Fall semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	

Preliminary course work	-
Program-specific Competency Goals	CG 1, CG 2

3 Economics

Module: ECO 301 Basics of Economics

DE

Contents

This lecture introduces into the field of economics and explains basic phenomena, interconnections and methods of analysis pertaining to micro- and macroeconomics.

The lecture introduces into the principles of economic thinking. The participants will be made familiar with the basic problems of micro- and macro-economics, especially the functioning of markets, the economy of the public sector, the labor market economy and the macro-economy of closed and open political economies.

The contents of the lecture comprise:

- Offer and demand
- Markets and affluence
- Economy of the public sector
- Design of the tax system
- Corporate behavior
- Fragmentary competition
- Labor market economy
- Excursion to threshold regions of micro-economics
- Empirical observations and macro-economics: economical resource accounting
- Long-term economic development: production and growth, saving, investing and the financial system

- Money and inflation European monetary union
- Macro-economics of open political economies Short-term economic fluctuations
- Macroeconomic politics


Learning outcomes

Successful students know the basic principles of economic thinking. They can apply them in order to analyze the impact of different simple politico-economic measures and to evaluate which impacts are socially desirable. They can use their knowledge about the effective incentives in economic processes to advise in technically sound manner layperson in moderately complex economic and political decision problems. They are able to formulate field-related positions on current social problems (like e.g. the economic and financial crisis) and to discuss possible solutions with experts.

Prerequisites for participation

Necessary: –

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	4 SWS	11 SWS
Exercise class	2 SWS	6 SWS
ECTS credits	8	
Graded	yes	
Workload	240h	
Language	German	
Form of assessment	Written exam (120 min)	
Restricted admission	no	
Further information	–	
Examiner Performing lecturer	 Prof. Dr. Carsten Trenkler Prof. Dr. Carsten Trenkler	
Frequency of offering	Fall semester	
Duration of module	1 semester	

Range of application	B.Sc. Bus. Adm., other Bachelor programs (depending on respective study regulations) [9]
Preliminary course work	–
Program-specific Competency Goals	CG 1, CG 2

Contents

The goal of this lecture is to impart students the functioning and the welfare characteristics of competitive markets. Discussed in detail are the household theory, decisions under uncertainty, inter-temporal decisions, producer theory, partial and general equilibrium as well as the welfare economy. With numerous applications, special emphasis is put on the practical training of the methodological knowledge. The technical aspects will be deepened in exercises and lecture assignments.

In contrast to the lecture Microeconomics B the focus of Microeconomics A lies on the analysis of non-strategic behavior. The mediated basics of Microeconomics A are essential for many further lectures in business administration and economics.

Learning outcomes

Students are able to not only take an individual perspective in the analysis of social problems, but also recognize the interaction of individuals as an important factor. The students have begun to think in equilibriums. After the completion of the lecture, students are able to reproduce the acquired theoretical knowledge and to apply it to related problems. Furthermore, they have dealt with the model of the competitive market and recognized among which conditions the underlying assumptions are not appropriate. They are able to deepen their knowledge in consecutive lectures and independently respectively.

Through the low number of participants in the exercises and through the online-forum, interaction between students and lecturers is encouraged. Within the resultant discussions, students improve their ability to formulate subject-related positions and defend them with arguments.

Prerequisites for participation

Necessary: semester 4 or higher

Recommended: Basics of Economics

Forms of teaching and learning	Contact hours	Independent study time
Lecture	4 SWS	11 SWS
Exercise class	2 SWS	6 SWS
ECTS credits	8	
Graded	yes	
Workload	240h	
Language	German, English	
Form of assessment	Written exam (120 min)	
Restricted admission	no	
Further information	-	

Examiner
Performing lecturer



Prof. Dr. Thomas Tröger

Prof. Dr. Thomas Tröger / Prof. Dr. Susanne Goldlücke (German version) / Prof. Dr. Thomas Tröger / Dr. Peter Vida (English version)

Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm., other Bachelor programs (depending on respective study regulations) [9]

Preliminary course work	-
Program-specific Competency Goals	CG 1, CG 2

4 Civil and Business Law

Module: LAW 301 Civil Law

DE

Contents

Introduction to law as stated the first two books of the German civil code (Bürgerliches Gesetzbuch) and to legal methodology.

Learning outcomes

The students have insights to the fields of civil law which are relevant for business and tax consulting, including the instruction to legal solutions of practical cases.

Students will have a working overview of the business and tax areas of German civil law. This includes the ability to solve practical legal cases.

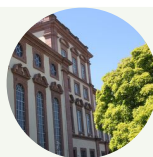
Prerequisites for participation

Necessary: semester 3 or higher

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	5 SWS	6 SWS
Tutorial	2 SWS	4 SWS
ECTS credits	6	
Graded	yes	
Workload	180h	
Language	German	
Form of assessment	Written exam (120 min)	
Restricted admission	no	
Further information	–	

Examiner
Performing lecturer



Dr. Gernot Wirth
Dr. Gernot Wirth

Frequency of offering	Fall semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Preliminary course work	–
Program-specific Competency Goals	CG 1, CG 2, CG 3, CG 4

Contents

Technical terms and methodology of commercial and corporate law.

Learning outcomes

Students have in-depth knowledge of the commercial and corporate law fields, which are relevant for business and tax consulting. They are able to handle practical cases with legal solutions.

Prerequisites for participation

Necessary: semester 4 or higher

Recommended: LAW 301 Civil Law

Forms of teaching and learning	Contact hours	Independent study time
Lecture	5 SWS	10 SWS
Tutorial	2 SWS	6 SWS
ECTS credits	8	
Graded	yes	
Workload	240h	
Language	German	
Form of assessment	Written exam (120 min)	
Restricted admission	no	
Further information	–	
Examiner Performing lecturer	 Dr. Gernot Wirth Dr. Gernot Wirth	
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	–	
Program-specific Competency Goals	CG 1, CG 2, CG 3, CG 4	

5 Electives

5.1 Electives A

Students choose one elective A in their fourth semester. More information about the registration processes will be published via email, ILIAS and portal2.

Module: ACC 451 Financial Accounting II: IFRS

EN

Contents

The course Financial Accounting II covers international financial accounting as defined by the International Financial Reporting Standards (IFRS). In the lecture, individual standards will be presented in detail. The focus lies on the recognition and valuation of the annual statement. In particular, the lecture goes into detail about IFRS 15 (Revenue from Contracts with Customers), IAS 12 (Income Taxes), IAS 16 (Property, Plant & Equipment), IAS 38 (Intangible Assets), IAS 36 (Impairment of Assets), IFRS 16 (Leases), as well as IAS 37 (Provisions, Contingent Liabilities and Contingent Assets).


Learning outcomes

Participants of the course gain an overview of the major concepts and methods in the field of international financial accounting. Students acquire detailed knowledge of accounting according to IFRS. Participants apply this knowledge to subject-specific issues. Based on the acquired knowledge, they are capable of analyzing and discussing further issues and coming up with solutions.

Prerequisites for participation

Necessary: Not taken ACC 402; semester 4 or higher

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	1 SWS	4 SWS
Exercise class	1 SWS	3 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	English	
Form of assessment	Written exam (60 min)	
Restricted admission	no	
Further information	–	
Examiner Performing lecturer	 Prof. Dr. Dirk Simons Prof. Dr. Dirk Simons	
Frequency of offering	Spring semester	
Duration of module	1 semester	

Range of application	B.Sc. Bus. Adm.
Preliminary course work	–
Program-specific Competency Goals	CG 1, CG 2

Contents

Participants will be asked to enter into a controversial discussion of a current contentious issue from the areas of business, economics and society, reviewing relevant academic articles and following the latest news and developments. On the basis of this research, four teams, each representing one distinct position, will prepare their statements and consider the problem from various perspectives. In live discussions, the teams will be pitted against each other and their arguments will be put to the test. A paper of compromise with the most convincing arguments will round out the discussion.

Learning outcomes

Upon successful completion of this course, students

- are able to analyze a hitherto unknown topic
- have improved on their rhetorical skills
- have practiced their presentation and discussion skills
- are able to come up with a convincing compromise, taking all relevant conflicting views into consideration

Prerequisites for participation

Necessary: semester 4 or higher, no participation in Mannheimer Discussion Club in fall 2021

Recommended: comprehensive expertise in business administration or business education

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	German	
Form of assessment	Oral presentation: group discussion (50 %) Seminar papers (50 %, 12 p. in total)	
Restricted admission	yes	
Further information	Websites of the participating chairs	
Examiner Performing lecturer	Prof. Dr. Carmela Aprea, Prof. Dr. Dirk Simons, Christiane Koch Prof. Dr. Carmela Aprea, Prof. Dr. Dirk Simons, Christiane Koch	
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	–	
Program-specific Competency Goals	CG 2, CG 3	

Contents

This course teaches topics in corporate governance based on a mixed-methods approach: lectures, case studies, insights from practice, and students' research papers. We start by defining corporate governance and looking at how different governance systems evolved around the globe. The second part of the course discusses how the quality of a firm's governance can be measured and which ESG ratings exist. We then discuss corporate governance related questions around the three main agents of a firm: shareholders, directors, and managers. Finally, students will prepare a research paper on a corporate governance scandal and present it in class.

Learning outcomes

After participating in this course, students should be able to:

- Describe corporate governance systems in different countries and compare them to each other.
- Know different ESG ratings and interpret how they measure the quality of a firm's social responsibility including its governance.
- Know how shareholders, directors, and managers can contribute to good corporate governance.
- Solve case studies in the field of corporate governance and apply knowledge to different cases.
- Apply analytical and critical thinking skills when evaluating corporate governance problems and their solutions.

Prerequisites for participation

Necessary: semester 4 or higher

Recommended: Students are assumed to have undergraduate level knowledge of corporate finance (capital structure theories, corporate valuation) on the level of the Brealey/Myers/Allen textbook.

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	English	
Form of assessment	Student paper (70%), including classroom presentation (30%)	
Restricted admission	yes	
Further information	Registration via Portal2	

Examiner
Performing lecturer



Prof. Dr. Alexandra Niessen-Ruenzi
Dr. Leah Zimmerer

Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Preliminary course work	–
Program-specific Competency Goals	CG 2, CG 3

Module: FIN 453 Alternative Investments from an Institutional Investor's Perspective

EN

Contents

Institutional investors like pension funds, insurance companies, or sovereign wealth funds administrate sizeable asset portfolios and invest in a broad scope of asset classes. This course will focus on so called alternative asset classes like private equity, private debt, investments in infrastructure projects, hedge funds strategies and real estate investments. These asset classes become more and more important for investors in the context of a low interest environment. The role of these asset classes in an institutional portfolio and the challenges of investing will be explained. The organizational set-up and other structural requirements of institutional investors will also be discussed.

Learning outcomes

Upon successful completion of this course, students

- develop an understanding of important issues in institutional investments, especially in so called alternative asset classes like private equity, private debt, investments in infrastructure projects, hedge funds strategies and real estate investments.
- understand these asset classes and their related challenges for investors.
- learn how institutional investors are organized and how they act in the capital markets.

Prerequisites for participation

Necessary: semester 4 or higher; FIN 301 & FIN 401

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	English	
Form of assessment	Written exam (60 min)	
Restricted admission	yes	
Further information	Website of the Chair	
Examiner Performing lecturer		Prof. Dr. Stefan Ruenzi Otto Hörner
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	–	
Program-specific Competency Goals	CG 1	

Contents

What can investors do against global warming and for gender equality? Whereas in the beginning sustainable investing was a press subject mostly, it emerged to be a widespread approach in the investment industry. However, along with the success came accusations of “greenwashing”. Does sustainable investing fulfill its promise? And what exactly is it, given the wide zoo of buzz words, i.e., “green investing”, “carbon neutral investing”, “socially responsible investing”. When even the European Commission classified nuclear energy as sustainable, at least part of the public got additionally irritated.

The course is systematically building the foundation for understanding and assessing sustainable investing. To do so, the investment ecosystem as a whole and the fundamentals of the portfolio management process and theory will be introduced. Active and passive asset management will be explained and compared. In parallel, different approaches and concepts for sustainability will be categorized and their inclusion in the asset management process discussed.

Learning outcomes


After participating in this course, students should be able to:

- Describe the main relevant players and their roles in the investment management industry.
- Explain the basic concepts of the portfolio theory as well as structures, processes and the respective financial products in asset management.
- Identify and critically discuss the differences between active and passive asset management.
- Understand the players and stakeholders in the wider sustainability ecosystem and describe their contribution.
- Analyse and assess different concepts for sustainable investing and apply knowledge to different schemas and case studies.

Prerequisites for participation

Necessary: semester 4 or higher

Recommended: Introductory course in finance and econometrics is strongly recommended.

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	4 SWS
Exercise class	1 SWS	2 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	English	
Form of assessment	Written exam (60 min)	
Restricted admission	yes	
Further information	Student Portal	
Examiner Performing lecturer	 Prof. Dr. Alexandra Niessen-Ruenzi Dr. Hartmut Graf	
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	–	

Contents

This course covers the topic of ESG (environmental, social, and governance factors in corporate decision making) from the perspective of corporate managers. The aim is to tackle the E, S, and G components separately and focus on those aspects that are particularly relevant from an academic and practical perspective. The course will be co-taught by Prof. Spalt, who will provide insights into the topic from the research side, and Dr. Schröder-Wildberg, the CEO of a large German financial company, who will provide insights from the perspective of a CEO. The course will cover ESG broadly but approach the topic from the vantage point of financial economics, i.e., we will put some emphasis on understanding how ESG contributes to the value of a firm and returns to investors. We will zoom in on selected key problems for corporate leaders who want to implement ESG considerations in their decision making process. Students will work on a group assignment and present the results in class.

Learning outcomes

After completing this course, students will have a thorough understanding of some of the key aspects of the ESG debate from the perspective of a corporate leader. Students will get to know some of the latest academic results on ESG from the literature in finance and they will start to develop an own view on the ESG debate in in-class discussions and in group-work. Students will have analyzed, prepared a report on, and presented results on an ESG related topic.

Prerequisites for participation

Necessary: Semester 4 or higher

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	English	
Form of assessment	50% presentation of group assignment, 50% class participation (attendance is mandatory).	
Restricted admission	yes	
Further information	Portal2 / Website of the Chair	
Examiner Performing lecturer	 Prof. Dr. Oliver Spalt Prof. O. Spalt, Dr. U. Schroeder Wildberg	
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	–	
Program-specific Competency Goals	CG 1, CG 2, CG 3, CG 4	

Module: FIN 457 Responsible Leadership for Honors Program Students

DE

Contents

This course, which is open to students in the Honors Program, helps participants develop a deeper understanding of their personal responsibility as a leader of tomorrow. What contribution am I making to society as a business leader of tomorrow? How can I put my talents and abilities as a business student to good use? This course is designed to help answer these central economic questions of our time through exchanges with business leaders who already bear leadership responsibility, through creative interdisciplinary impulses, via classroom teaching sessions, and by actually engaging in projects designed to practice managerial responsibility.

Learning outcomes

After taking this course, students will have started to develop a personal framework that captures their personal responsibility as a business leader of tomorrow. Students will acquire a deeper understanding about the relationship between personal responsibility, responsibility as a business leader, and responsibility for society. Students will have acquired insights from business leaders, business professors and others into what it actually means to lead responsibly. After taking this course, students will have enhanced their ability to analyze and evaluate the impact of managerial decisions on society. Students will have developed skills to implement projects that reflect responsible leadership.

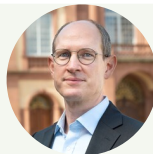
Prerequisites for participation

Necessary: Students must be admitted in to the Honors Program.

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	3 SWS	6 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	German	
Form of assessment	Written Assignment (100%)	
Restricted admission	yes	
Further information	Via e-mail to the contact person of the Honors Program.	

Examiner
Performing lecturer



Prof. Dr. Oliver Spalt
Prof. Dr. Spalt

Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Preliminary course work	–
Program-specific Competency Goals	CG 2, CG 3, CG 4

Module: IS 452 Introduction to Machine Learning for Management Decisions

EN

Contents

Due to advances in data availability and computing power, machine learning (ML) applications are becoming increasingly important for both industry and public institutions. Examples include HR managers using ML predictions to assess the future job performance of applicants during the hiring process, insurance agents using ML to calculate risk premiums of potential customers, banks using ML to assess the default risk of borrowers, and judges relying on algorithmically generated risk assessments to make bail decisions. Against this backdrop, it is increasingly important to understand how modern ML methods work and how they can support decisions.

This course provides an introduction to the workings, opportunities, and risks of using ML applications to support management decisions. Topics covered include data preparation, integration, analysis, Supervised ML, and the importance of ML applications in decision making processes. Students will implement and apply the methods using the Python programming language and associated libraries.

Learning outcomes

After completing this course, you will

- be able to understand the role of machine learning for business decisions
- understand how to transform business problems into machine learning problems
- have acquired skills to find and analyze patterns in data and to transform the gained knowledge into managerial decisions
- be able to train and tune machine learning models
- have gained skills to critically analyze the resulting machine learning models from a business and ethics point of view

Prerequisites for participation

Necessary: min. 4th semester

Recommended: The course serves as an introduction and is therefore accessible to all students (no technical background required). First knowledge in Python is helpful but not necessary.

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	English	
Form of assessment	Written exam (60 min)	
Restricted admission	yes	
Further information	Portal2	

Examiner
Performing lecturer



Prof. Dr. Kevin Bauer
Prof. Dr. Kevin Bauer

Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm., other Bachelor programs (depending on respective study regulations) [9]
Preliminary course work	–
Program-specific Competency Goals	CG 1, CG 2

Contents

Subject of the module is the third book of the German civil code (Bürgerliches Gesetzbuch) and its effects on economic practice.

Learning outcomes

Subject of the lecture are the basic technical terms and the foundations of property law, in particular property and estate of movable objects. Furthermore, the right of collateral security is being presented with the help of legal and through legal practice developed security forms. Students will be enabled to understand legal property case arrangements and to solve them appropriately.

Prerequisites for participation

Necessary: semester 4 or higher

Recommended: Bürgerliches Recht (LAW 301)

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	German	
Form of assessment	Written exam (90 min)	
Restricted admission	no	
Further information	–	
Examiner Performing lecturer	 Dr. Gernot Wirth Dr. Gernot Wirth	
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	–	
Program-specific Competency Goals	CG 1, CG 2, CG 3	

Contents

The module conveys consolidating knowledge of company law and of partnerships and commercial partnerships.


Learning outcomes

Students are to understand the legal company structures of partnerships and commercial partnerships, which are of great importance for occupations aimed at commercial law, and are enabled to apply the knowledge in practice.

Prerequisites for participation

Necessary: semester 4 or higher

Recommended: Bürgerliches Recht (LAW 301)

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	German	
Form of assessment	Written exam (90 min)	
Restricted admission	no	
Further information	–	
Examiner Performing lecturer	 Dr. Gernot Wirth Dr. Gernot Wirth	
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	–	
Program-specific Competency Goals	CG 1, CG 2, CG 3	

Module: MAN 451 Introduction to Nonprofit Management

DE

Contents

This module gives an introduction to the management of non-profit organisations (NPOs). First, the nonprofit sector is described and analyzed, including topics like the relevance of the sector and its various activity fields. In the following, nonprofit management is reviewed within the functions of nonprofit governance and leadership, nonprofit human resource management, nonprofit marketing, fundraising management, nonprofit accounting and finance. Thus, this module provides a theoretical foundation for the management of NPOs. The peculiarities of nonprofit management as opposed to "forprofit" management are developed and analyzed. Possibilities and limits concerning the applicability of general management methods and concepts to NPOs are detected. Scientific research pertaining to nonprofit management is discussed and practical examples, cases and project work are presented.

Learning outcomes

By the end of the module students will be able to:

- illustrate the economic relevance of the nonprofit sector,
- explain the particularities of nonprofit management,
- apply general management methods in the nonprofit sector,
- describe the development of specific concepts for NPOs,
- explain hypotheses and findings in the field of nonprofit management.

Moreover, the key competence working with academic papers shall be acquired.

Prerequisites for participation

Necessary: semester 4 or higher

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	1 SWS	8 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	German	
Form of assessment	Written exam (60 min, 86%) and case study (14%)	
Restricted admission	no	
Further information	–	

Examiner
Performing lecturer



Prof. Dr. Bernd Helmig
tbd

Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Preliminary course work	–
Program-specific Competency Goals	CG 1, CG 2, CG 4

Module: MAN 458 Crowdfunding for Ecological Entrepreneurship

EN

Contents

This practical course familiarizes students with fundamentals of entrepreneurship, development of sustainable ideas and business models, and how to utilize crowdfunding to resource them. In workshop-like sessions, students will work in teams to develop their own start-up ideas and business models for sustainable products (preferably B-to-C) and plan a crowdfunding campaign to finance these. Some of the sustainable development goals the students will focus during the course will include mobilizing climate action, waste reduction, and clean energy.

Learning outcomes


Students are capable to

- understand fundamental concepts of entrepreneurship in an applied setting,
- work in teams to develop their sustainable and entrepreneurial ideas with the help of design thinking methods,
- generate a business model with economic viability,
- craft multimedia content for a crowdfunding campaign and plan campaign management,
- pitch their business model and campaign in front of an expert jury.

Prerequisites for participation

Necessary: semester 4 or higher; students who joined SEC 3 or MAN 450 or MAN 456 are not allowed to that course.

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	4 SWS
Exercise class	1 SWS	2 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	English	
Form of assessment	Presentation 1 (Video, 40%), Presentation 2 (conventional Pitch, 35%), campaign- & business plan (25%)	
Restricted admission	yes	
Further information	Website of the Chair / "Student Portal"	
Examiner Performing lecturer	 Dr. Baris Istipliler Dr. Baris Istipliler	
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm., other Bachelor programs (depending on respective study regulations) [9]	

Preliminary course work	Attendance is mandatory and all students are required to attend all classes (exceptions are only made for students who provide a medical certificate or have an exam).
Program-specific Competency Goals	CG 1, CG 2, CG 4

Contents

Marketing communications is concerned with the methods, processes, meanings, perceptions and actions associated with the ways in which organizations (and their brands) engage with their target audiences.

The lecture covers all elements of the communications mix, including advertising, public relations, sponsorship, sales promotion, direct marketing, point-of-purchase communications, exhibitions, and personal selling.

Learning outcomes

The students understand what Marketing Communications is and how it works.

The students understand the different process steps of marketing communications (planning, organization, execution, monitoring of communication actions).


The students know the various aspects and perspectives of marketing communications (i.a., advertising, public relations, sponsoring, sales promotion, direct marketing).

The students develop the ability to criticize various communication instruments and their application.

Prerequisites for participation

Necessary: semester 4 or higher

Recommended: MKT 301

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	English	
Form of assessment	Written exam (60 min)	
Restricted admission	no	
Further information	–	
Examiner Performing lecturer	 Prof. Dr. Florian Kraus Prof. Dr. Florian Kraus	
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	–	
Program-specific Competency Goals	CG 1, CG 2, CG 4	

Module: OPM 450 Business Analytics for Informed Decision-Making in Operations Management

EN

Contents

Many organizations and even industries such as health care or education suffer significant consequences due to demand–supply mismatches. The underlying managerial and operations-related decisions are often very complex, involving many alternatives with different impact. Consequently, trade-offs between key performance metrics such as profit, cost, quality, and environmental impact must be carefully navigated.

This course equips participants with managerial concepts and advanced analytical tools to help make “better” decisions and manage operations more effectively such that they are aligned with overarching strategic objectives. In particular, we will create models and use software such as state-of-the-art spreadsheet and simulation tools to analyze and solve different operations-related management problems typically arising in practice. The methods and tools taught in the course have become invaluable aids to informed decision making in order to improve processes, save resources, and create value.

Applications cover a broad range of industries, such as air and railway transport, retailing, public services, health care, manufacturing, etc. The course pursues an active-learning approach including lecture-style class sessions and computer-based exercises.

Learning outcomes

Students will

- get an advanced understanding of the challenging operations-related decisions and problems in practice,
- learn about concepts and state-of-the-art tools for analyzing complex decision situations and for systematically evaluating options in operations management,
- enhance problem structuring, model-based thinking and analytical skills.

Prerequisites for participation

Necessary: semester 4 or higher

Recommended: OPM 301

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	English	
Form of assessment	Final exam (partially written/partially computer-based, pool room examination, 60 min)	
Restricted admission	no	
Further information	ILIAS	

Examiner
Performing lecturer



Prof. Dr. Cornelia Schön
Prof. Dr. Cornelia Schön

Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Preliminary course work	–

Module: OPM 452 Processes and Strategies of Negotiation

EN

Contents

Negotiations occur in situations when it is impossible to attain one's goals without the cooperation of others. Such situations arise in all areas of business and the ability to manage them successfully rests on a combination of appropriate analytical knowledge and practical skills. This module provides the theoretical background and the practical tools of negotiations. The content is relevant to a broad spectrum of application domains, but a special emphasis is put on negotiations in the procurement context.

The module addresses the general principles of the negotiation process from pre-bargaining stages (interests, BATNAs) all the way to deal closure. This includes distributive bargaining (zero-sum games) and integrative bargaining (positive-sum games), hard vs. soft negotiation styles and associated influence techniques, mixed motive bargaining, power/dependence differentials and fairness, reputation and repeated interactions, and human-related issues (perceptions, emotions, communication).

The module consists of integrated lectures, cases, and negotiation simulations.

Learning outcomes

This module is recommended for anyone seeking an introduction to negotiation theory and practice. It is not primarily a "training camp" to enhance individual bargaining skills. The main objective is to learn the economic and psychological mechanisms underlying negotiations, in order to analyze and effectively tackle negotiation problems. Starting from the key concepts and principles that guide negotiations, participants will learn:

- how to strategically analyze negotiation situations and to develop comprehensive negotiation plans,
- how to identify opportunities and barriers to creating and claiming value,
- how to avoid negotiation "sand traps" and to take advantage of negotiation tactics to influence and deal with difficult negotiation counterparts.

Prerequisites for participation

Necessary: semester 4 or higher

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	English	
Form of assessment	Written exam (60 min)	
Restricted admission	yes	
Further information	"Student Portal"	

Examiner
Performing lecturer



Prof. Dr. Christoph Bode
Prof. Dr. Christoph Bode

Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Preliminary course work	–
Program-specific Competency Goals	CG 1, CG 2, CG 3

Contents

Multinational groups operate globally and are thus faced with heterogeneous taxation frameworks. On the one hand, this is a compliance issue but on the other hand it can be shown empirically, that firms also adjust their behavior (e.g. locations choices, investment choices, capital structure) accordingly. In this context taxes (tax rates and the definition of the tax base) are one decision factor between other business or economic determinants. This knowledge, in return, is relevant for policy makers trying to attract foreign direct investments by offering attractive tax systems. Due to the mobility of capital, complex cross-border group structures, and little harmonization in tax codes, the tax competition by countries as well as tax planning activities of firms can lead to a situation where multinational groups pay very little taxes. This might light to an erosion of the tax revenue as well as to competition distortions towards domestic firms.

In this course, we start by having a look at different tax systems in the world and in particular in the Asian Pacific region and Europe. By studying these examples, we will get some insights into the heterogeneity of tax systems and we will also discuss how these regulations matter for firms' decision making. In a next step, we will particularly focus on the taxation of cross-border transactions which are common for multinational firms. We will learn, how double taxation could arise and we will look at the guiding principles of international taxation to avoid this double taxation. Finally, based on this, we will study several stylized tax planning strategies for cross-border investments. In this context case studies (e.g.

cross-border financing and implementation of holding companies) are used to illustrate the impact of tax planning strategies on tax payments. In particular, we look at the prominent examples of Apple and Google and how they achieve extremely low overall tax rates. Since fiscal authorities increasingly introduced anti-avoidance regulations that should limit aggressive tax planning, we will finally discuss how these regulations work and why or why not they might be effective. Here we will also draw a link towards the ongoing OECD debate on countermeasures against base erosion and profit shifting.

Learning outcomes

- Understand why taxation matters and how the different elements of the tax code might affect firms decision behavior;
- Learn about the heterogeneity of tax regimes by looking at some illustrative examples from the Asia Pacific Region and Europe
- Understand and evaluate the consequences of taxation when undertaking cross-border transactions;
- Learn about the basic principles of international taxation
- Identify the key tax issues that affect the tax burden of international investments
- Analyse basic tax planning structures related to financing strategies and holding companies
- Understand what the recent BEPS (base erosion and profit shifting) debate is about and why Google, Amazon etc. achieve extremely low tax rates
- Learn what countries are doing or plan to do to address aggressive tax planning

Prerequisites for participation

Necessary: semester 4 or higher

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	English	
Form of assessment	Written exam (60 min)	
Restricted admission	no	
Further information	–	

Examiner
Performing lecturer



Dr. Katharina Nicolay
Prof. Dr. Katharina Nicolay

Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Preliminary course work	–
Program-specific Competency Goals	CG 1, CG 2

Contents

- Economic Growth: saving, interest rates and capital accumulation; technological progress; human capital; money, inflation and economic growth.
- The Labor Market: unemployment; wages and salaries; technological progress and wage inequality.
- The Open Economy: exports and imports; capital flows; exchange rates; globalization and economic growth; globalization and the labor market.
- Economic Policy: fiscal policy and tax reform; labor market reform; social security reform; health reform.


Learning outcomes

Successful students will know the basic principles of macro-economic thinking. They will be able to apply them in order to analyze the effect of differing economic-political measures as well as to evaluate what kind of measures would be socially desirable. They will use their knowledge on macro-economic theory and empiricism for the purpose of commenting on contemporary macro-economic issues in a professionally substantiated manner. Furthermore, they will be able to formulate suggestions for improvement concerning the overall economic situation and discuss them with representatives of the discipline.

Prerequisites for participation

Necessary: semester 4 or higher

Recommended: Basics of Economics

Forms of teaching and learning	Contact hours	Independent study time
Lecture	4 SWS	12 SWS
Exercise class	2 SWS	5 SWS
ECTS credits	8	
Graded	yes	
Workload	240h	
Language	German, English	
Form of assessment	Written exam (120 min)	
Restricted admission	no	
Further information	registration via student portal	
Examiner Performing lecturer		Prof. Tom Krebs, Ph.D. Prof. Tom Krebs, Ph.D.
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm., other Bachelor programs (depending on respective study regulations) [9]	
Preliminary course work	–	
Program-specific Competency Goals	CG 1, CG 2	

Module: ICS 470 Business, Culture, and Society (for IBEA students only!)

EN

Contents

This seminar is designed to provide students with a comprehensive overview on the German Identity.

Students expected to develop an understanding of how past events can still weigh heavy on present day Germany and to what extent a specific German mentality can be identified as a driver for setting the direction in many fields with far reaching consequences on our economy, society and politics without neglecting future opportunities and threats.

The course covers the following topics:

- The persistent past
- German values and standards – How do Germans tick?
- German Angst
- German "Mittelstand" as the backbone of our economy and its business culture

- Remaining differences between East and West
- Current issues and future challenges

Learning outcomes

Understand what has shaped the German mindset and identity. Being able to critically reflect on current and future topics from a German point of view and thus being able to reflect on other countries' perspectives in general.

Prerequisites for participation

Necessary: semester 4 or higher, IBEA student

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	4 SWS
ECTS credits	2	
Graded	yes	
Workload	60h	
Language	English	
Form of assessment	Essay (5-6 p.)	
Restricted admission	no	
Further information	for IBEA students only!	
Performing lecturer	Alexander Pfisterer	
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	–	
Program-specific Competency Goals	CG 1, CG 2, CG 3	

Module: TAX 470 Business and Corporate Taxation in Europe (for IBEA students only!)

EN

Contents

- Taxation of business income of individuals
- Taxation of business income of corporations
- Principles of tax systems across countries
- Taxation of cross-border transactions (inbound and outbound)
- Tax planning strategies, including financing, choice of legal form and holding companies

Course Abstract: Enterprises operating within and across the borders in Europe are confronted with heterogeneous business taxation despite EU-wide tax harmonization efforts. Therefore, enterprises have to adapt their organization, finance and channels of distribution to the range of tax conditions in the Member States and aim to optimize their tax situation by considering all other company objectives.

The guidelines regarding the taxation of individuals and corporations in the European Union are presented. The topics vary from the basic principles of the dual system of taxation, the taxation of corporations and their shareholders and the taxation of partnerships to the impact of different corporation tax systems on financing decisions. Furthermore, the principles of international taxation regarding inbound and outbound investments are discussed. Finally, based on this, several tax planning strategies for cross-border investments are introduced by various case studies (e.g. choice of legal entity, cross-border financing, and implementation of holding companies).

Course Organization: The course consists of lectures held by Prof. Spengel and interactive case studies presented by guest speakers from our corporate partners EY and PwC. The case studies include exercises that will have to be prepared by the students in the form of a group project. The introduction to the case studies and/or the presentation of the results by the students will take place in the offices of our corporate partners to provide a professional atmosphere and combine academic studies with a practical experience.

Learning outcomes

Upon completion of the course, the participants should be able to evaluate the consequences for taxation when undertaking national transactions and decisions, to evaluate the consequences for taxation when undertaking international transactions and decisions, and to identify key tax issues that affect international transactions.

Prerequisites for participation

Necessary: semester 4 or higher, IBEA student

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	4 SWS
Case Study Presentation	2 SWS	9 SWS
ECTS credits	6	
Graded	yes	
Workload	180h	
Language	English	
Form of assessment	Written exam (90 min, 70%), presentation of case studies (30%)	
Restricted admission	no	
Further information	for IBEA students only!	

Examiner
Performing lecturer



Prof. Dr. Christoph Spengel
Prof. Dr. Christoph Spengel

Frequency of offering

Spring semester

Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Preliminary course work	–
Program-specific Competency Goals	CG 1, CG 2

5.2 Electives B

In Elective B, students select one course in the field of managerial skills. The courses will be offered by the center for key qualifications (“Zentrum für Schlüsselqualifikationen”) and specified before the beginning of the semester.

Module: CC 307 Managerial Skills

DE

EN

Contents

Depending on enrollment, the area provides basic knowledge on subjects of occupational competence, expertise, methodological competence, and soft skills.

Learning outcomes

Students will learn about specific mechanisms, procedures and methods within the selected subject area and apply them in an adequate manner. Thus they will learn how to orient themselves within complex organizations. This course aims at preparing students for their future career in an institution or business, so that they may act according to specific situations in order to be able to tackle problems confidently and to develop solution strategies.

Prerequisites for participation

Necessary: –

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Seminar	1 SWS	2 SWS
ECTS credits	1	
Graded	no	
Workload	30h	
Language	German, English	
Form of assessment	Participation	
Restricted admission	yes	
Further information	Student Portal	
Performing lecturer	Verschiedene Dozenten aus der Unternehmenspraxis	

Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Preliminary course work	–
Program-specific Competency Goals	CG 2, CG 4

6 Ethics and Academic Research & Writing

Module: CC 306 Business Ethics

DE

Contents

Presentation and discussion of fundamental approaches in normative ethics (utilitarianism, social contract theory, Kantianism); introduction to the basic terms of business ethics (shareholder vs. stakeholder, relation of ethics and economics/normative vs. empirical projects); fundamental questions in business ethics: moral quality of the free market/of capitalism (distribution/in-equality; externalities; analysis of the ecological consequences of the market economy etc.); presentation and discussion of standard theories of business ethics (Homann, Ulrich etc.). Case studies (variable: e.g. Ford Pinto; corporate downsizing; sweatshops; advertising). Overview of opportunities to place CSR in the company. Guest lectures on social business etc.

Learning outcomes

By the end of the module students gained the following competences:

Specialized competence:

- introductory knowledge of basic positions in business ethics and in corporate ethics
- practicing a critical competence on case studies
- acquiring background knowledge of this specific area independently
- formulating and categorizing the pertinent contents in a written form

Methodical competence:

- understanding, processing and formulating the contents in a written form
- reconstructing and evaluating the contents conveyed
- critical and independent thinking and reasoning

Personal competence:

- identifying the economic function of ethics and morals

The course should increase the motivation to act ethically, e.g. also by broadening the horizon of possibilities.

Prerequisites for participation

Necessary: semester 4 or higher

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	4 SWS	5 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	German	
Form of assessment	Written exam or digital examination – supervised (on campus) or digital take home exam – unsupervised (off campus) (60 min)	
Restricted admission	no	
Further information	–	

Examiner
Performing lecturer



Prof. Dr. Bernward Gesang
Prof. Dr. Bernward Gesang

Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm., other Bachelor programs (depending on respective study regulations) [9]
Preliminary course work	–
Program-specific Competency Goals	CG 2

Contents

In this module, students learn fundamental academic research methods (research, citing, and scientific writing) in preparation for their bachelor's thesis.

Learning outcomes

After successfully completing this module, students are able to

- do literature research, select and implement it,
- cite appropriately and generate a correct bibliography,
- process ideas and thoughts in a structured way and express them on a linguistically appropriate level,
- comply with formal guidelines.

Prerequisites for participation

Necessary: semester 4 or higher

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Seminar	1 SWS	3 SWS
ECTS credits	1	
Graded	no	
Workload	30h	
Language	German	
Form of assessment	Written homework or Digital take home exam – unsupervised (off campus)	
Restricted admission	yes	
Further information	Student Portal	
Performing lecturer	verschiedene Dozenten des ZfS	
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	Submission of 1st written homework	
Program-specific Competency Goals	CG 2	

7 International Studies

The module International Studies makes a distinction between the study abroad semester and the studies at the University of Mannheim.

Usually, the students in their fifth semester study abroad. The study abroad semester enables the students to educate themselves further and to specialize, as well as to expand and deepen their general knowledge by taking classes from other fields. Depending on the host country, the students complement or improve their foreign language skills and learn how to get in contact with other cultures and mentalities.

Under special circumstances students can be exempt from the study abroad semester – in this case they are free to choose from different courses from the field of International Cultural Studies. In the lectures, individual theories of Cultural Studies will be presented exemplarily, which will be treated in detail in the following seminars. Furthermore, knowledge of the chosen foreign language will be expanded.

7.1 Study Abroad Semester

Students who spend their fifth semester abroad can transfer credit for course work done abroad at their partner university from every area of business administration, as well as courses which correspond to the field of “International Studies”. For course work done there, up to 29 ECTS can be transferred (compare § 15 Examination Regulations).

Module: International Studies

Contents

dependant on the type of course

Learning outcomes

During the study abroad, the students can educate and specialize themselves professionally, as well as broaden and deepen their general knowledge by attending courses from other fields. Depending on the host country, the students will complement and improve their foreign language skills and will also learn how to handle other cultures and mentalities. Through the confrontation with different teaching and learning methods at the host institution and with a new environment, the academic and personal growth of the students will be advanced.

Prerequisites for participation

Necessary: –

Recommended: –

ECTS credits	29
Graded	yes
Workload	870h
Language	other foreign language
Form of assessment	Written and/or oral exam, also where appropriate a paper. The examiner will determine the exact form in accordance with the requirements of the module element.
Restricted admission	no
Further information	–
Performing lecturer	Dozenten der ausländischen Universität
Frequency of offering	Fall semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Preliminary course work	dependant on the type of course

7.2 Foreign Language Skills

Foreign language skills consist of two modules in one of the following languages chosen by the students: English, French, Spanish, Italian, Japanese and Chinese. Both modules have to be done in the same language.

According to the foreign language chosen by the students, the modules provide basic/advanced knowledge in regard to (economic) technical skills as well as regional knowledge. In this connection, the focus lies on the encouragement of communicative competencies and language skills in varying contexts.

In order to be accepted for the respective languages, acceptance and placement tests will be carried out during the first semester. The number of participants in the different languages is restricted (with the exception of English).

Module: Foreign Language Skills I: Business Chinese I

Contents

In the lecture, technical terminology in Chinese for economic purpose, like e.g. negotiations, newspaper articles, analysis of an economic event etc., will be presented. In addition, the already acquired general knowledge in Chinese will be expanded and deepened.

Learning outcomes


By the end of the module students improved their listening comprehension, their oral expression, their reading comprehension and their written expression. Furthermore students acquire knowledge in Business Chinese.

Prerequisites for participation

Necessary: –

Recommended: Advanced skills in Chinese are required. The seminar is directed at students, whose knowledge of Chinese is in line with level C1-C2 of the “Common European Framework of Reference for Languages” and who would like to improve their Chinese in general as well as subject-specific.

Forms of teaching and learning	Contact hours	Independent study time
Exercise class	4 SWS	4 SWS
ECTS credits	2	
Graded	yes	
Workload	60h	
Language	other foreign language	

Form of assessment	Written and/or oral exam. The examiner will determine the exact form in accordance with the requirements of the module element. The exam registration is only possible for the first exam period.
Restricted admission	yes
Further information	FSK info session during first semester
Examiner Performing lecturer	 Dipl.-Übers. Didi Zhang Didi Zhang
Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Preliminary course work	Obligatory attendance and sufficient participation
Program-specific Competency Goals	CG 1, CG 3

Module: Foreign Language Skills I: Chinese I

Contents

In this course, students will acquire basic knowledge of modern Chinese in regard to listening comprehension, speaking, reading and writing. The focus areas are Chinese phonetics, Chinese characters and grammar.

Learning outcomes

By the end of the module students acquired a basic knowledge of the modern Chinese language. Furthermore, students learned Chinese characters and gained a command of Chinese everyday conversation.

Prerequisites for participation

Necessary: Students with a Chinese university entrance qualification are excluded from FSK Chinese.

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Exercise class	4 SWS	4 SWS
ECTS credits	2	
Graded	yes	
Workload	60h	
Language	other foreign language	
Form of assessment	Written and/or oral exam; the examiner will determine the exact form in accordance with the requirements of the module element. The exam registration is only possible for the first exam period.	
Restricted admission	yes	
Further information	FSK info session during first semester	
Examiner Performing lecturer	 Dipl.-Übers. Didi Zhang Didi Zhang	
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	Obligatory attendance and sufficient participation	
Program-specific Competency Goals	CG 3	

Contents

- Development of a technical vocabulary with an emphasis on economy and politics
- Basic principles of research, processing and evaluation of news
- Contextualizing of selected aspects of the contents taught in the economic lectures
- Provision of regional topics
- Encouragement of listening and reading comprehension as well as oral and written capability of expression

Learning outcomes

Students acquire apart from the competent handling with different news media the critical treatment of current topics from the fields of politics, society and economy. This includes research according to basic scientific rules and the comparison of different sources, as well as the critical examination with varying approaches and culturally coined views. Apart from the acquisition of technical economic vocabulary, the goal of this seminar is the fortification of the communicative competencies and language skills in their respective contexts.

Prerequisites for participation

Necessary: –

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Exercise class	2 SWS	4 SWS
ECTS credits	2	
Graded	yes	
Workload	60h	
Language	English	
Form of assessment	Written and/or oral exam, also where appropriate a paper. The examiner will determine the exact form in accordance with the requirements of the module element.	
Restricted admission	yes	
Further information	Student Portal	
Examiner Performing lecturer	Christiane Koch, Linh Thlang Linh Thlang, Christiane Koch	
Frequency of offering	Spring semester & fall semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	Obligatory attendance and sufficient participation	
Program-specific Competency Goals	CG 3	

Module: Foreign Language Skills I: Español para economistas I

Contents

- Labor, occupations, environment and economy, tourism
- Globalization, crisis and unemployment
- Professional life in Spain and Latin America
- Information about corporations
- Sales and trade, acquisition and sales – technical vocabulary of the respective fields
- Sales: types of corporations and their structure
- Cultural studies: socio-political and cultural topics (history, political system, educational and health system, parties and trade unions...)
- Spain and the EU
- The economic condition of Latin America
- Consolidation of word pool in these fields and of different grammatical topics up to GER-level B1/B2

Learning outcomes

By the end of the module students improved their listening and reading comprehension as well as their basics of language competencies. The students know a well-founded vocabulary and have a broaden cultural and economic knowledge.

Prerequisites for participation

Necessary: At least 3 years of Spanish in high school with good results (respectively Level B2 of the “Common European Framework of Reference for Languages”; the selection is made with the help of a language test).

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Exercise class	2 SWS	4 SWS
ECTS credits	2	
Graded	yes	
Workload	60h	
Language	other foreign language	
Form of assessment	Written and/or oral exam, also where appropriate a paper. The examiner will determine the exact form in accordance with the requirements of the module element.	
Restricted admission	yes	
Further information	FSK info session during first semester	
Performing lecturer	Lecturers of the School of Humanities	
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	Obligatory attendance and sufficient participation	
Program-specific Competency Goals	CG 3	

Module: Foreign Language Skills I: Français – langue des affaires I

Contents

Varying current topics on the French economy, e.g.:

- Job market/unemployment
- Minimum wage
- Labor time
- Labor unions/employers' organizations
- Sectors of the economy
- Institutions
- Interculturality

Learning outcomes

By the end of the module students improved their listening and reading comprehension and their general language competencies. Students developed a well-founded vocabulary and gained regional knowledge. They furthermore treated current economic topics.

Prerequisites for participation

Necessary: At least 3 years of French in high school with good results (respectively Level B2 of the "Common European Framework of Reference for Languages"; the selection is made with the help of a language test).

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Exercise class	2 SWS	4 SWS
ECTS credits	2	
Graded	yes	
Workload	60h	
Language	other foreign language	
Form of assessment	Written and/or oral exam, also where appropriate a paper. The examiner will determine the exact form in accordance with the requirements of the module element.	
Restricted admission	yes	
Further information	Student Portal	
Performing lecturer	Lecturers of the School of Humanities	
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	Obligatory attendance and sufficient participation	
Program-specific Competency Goals	CG 3	

Module: Foreign Language Skills I: L'italiano per gli affair I

Contents

- Labor, occupations, environment and economy, tourism
- Globalization, crisis and unemployment
- Professional life in Italy
- Information about corporations
- Sales and trade, acquisition and sales – technical vocabulary of the respective fields
- Sales: types of corporations and their structure
- Cultural studies: socio-political and cultural topics (history, political system, educational and health system, parties and trade unions...)
- Italy and the EU
- Consolidation of word pool in these fields and of different grammatical topics up to GER-level B1/B2

Learning outcomes

By the end of the module students improved their listening and reading comprehension. Students gained the basics of language competencies and developed a well-founded vocabulary. Students improved their cultural and economic knowledge.

Prerequisites for participation

Necessary: At least 3 years of Italian in high school with good results (respectively Level B2 of the “Common European Framework of Reference for Languages”), the selection is made with the help of a language test.

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Exercise class	2 SWS	4 SWS
ECTS credits	2	
Graded	yes	
Workload	60h	
Language	other foreign language	
Form of assessment	Written and/or oral exam, also where appropriate a paper. The examiner will determine the exact form in accordance with the requirements of the module element.	
Restricted admission	yes	
Further information	Student Portal	
Performing lecturer	Lecturers of the School of Humanities	
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	Obligatory attendance and sufficient participation	
Program-specific Competency Goals	CG 3	

Module: Foreign Language Skills I: Modern Japanese I

Contents

- Introduction to the script system with Kana and Kanji
- Greeting, introduction of yourself and simple conversation
- Numbers, time and calendar
- MASU forms and the most important inflection forms (adjective and verb)
- Basic cultural knowledge

Learning outcomes

By the end of the module students are able to learn simple everyday conversation like greeting and the introduction of themselves and are able to master all 92 Kana characters and about 70 Kanji characters. Students acquire the most important inflection forms of the verbs and adjectives as well as the basic sentence structures with noun, adjective and verb. They developed a basic vocabulary of about 300 words.

Prerequisites for participation

Necessary: –

Recommended: Previous knowledge of the Japanese language is beneficial. In principle, it is possible (with increased work load) to master the seminar without previous knowledge.

Forms of teaching and learning	Contact hours	Independent study time
Exercise class	6 SWS	4 SWS
ECTS credits	2	
Graded	yes	
Workload	60h	
Language	other foreign language	
Form of assessment	Written exam (90 min). The examiner will determine the exact form in accordance with the requirements of the module element.	
Restricted admission	yes	
Further information	FSK info session during first semester	
Examiner Performing lecturer	 Ryoko Aoyagi Ryoko Aoyagi	
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	Obligatory attendance and sufficient participation	
Program-specific Competency Goals	CG 3	

Module: Foreign Language Skills I: Spanish for beginners without previous knowledge I

Contents

- Professional life in Spain and Latin America
- Sales and trade, acquisition and sales
- Communication within companies
- Applications
- Cultural studies: sociopolitical and cultural topics (history, political system, educational and health system...)

- coherent speaking: personal introduction, origin, education, experiences and events. Arranging appointments and meetings, introducing yourself and others, describing in simple coherent sentences; shortly explaining information about professional life and describing it,
- writing: writing short texts and notes about the professional world; summarizing a CV, writing a letter and asking for important information.

Learning outcomes

Students will have a good command of

- listening comprehension: elementary comprehension with standard language and language of the business world, if it is about persons, family, living, life, business relationships and education,
- reading comprehension: texts in commercial and private letters, description of events and understanding of personal information,

Prerequisites for participation

Necessary: –

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Exercise class	4 SWS	4 SWS
ECTS credits	2	
Graded	yes	
Workload	60h	
Language	other foreign language	
Form of assessment	Written and/or oral exam, also where appropriate a paper. The examiner will determine the exact form in accordance with the requirements of the module element.	
Restricted admission	yes	
Further information	FSK info session during first semester	
Performing lecturer	Lecturers of the School of Humanities	
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	Obligatory attendance and sufficient participation	

Module: Foreign Language Skills II: Business Chinese II

Contents

In this lecture, the know-how in Business Chinese on the basis of Foreign Language Skills I – Business Chinese I will be expanded. Furthermore, the already acquired basic knowledge in Chinese will be expanded and deepened and the students learn more about Chinese culture, history and regional studies as well as communication skills.

Learning outcomes

By the end of the module students improved their listening comprehension, their oral expression, their reading comprehension and their written expression.

Students deepened their knowledge in Business Chinese and consolidate their cultural and historical knowledge. Students acquire communication skills and strategies in negotiations.

Prerequisites for participation

Necessary: –

Recommended: Foreign Language Skills I: Business Chinese I

Forms of teaching and learning	Contact hours	Independent study time
Exercise class	6 SWS	4 SWS
ECTS credits	2	
Graded	yes	
Workload	60h	
Language	other foreign language	
Form of assessment	Written and/or oral exam. The examiner will determine the exact form in accordance with the requirements of the module element. The exam registration is only possible for the first exam period.	
Restricted admission	yes	
Further information	via lecturer	
Examiner Performing lecturer	 Dipl.-Übers. Didi Zhang Didi Zhang	
Frequency of offering	Fall semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	Obligatory attendance and sufficient participation	
Program-specific Competency Goals	CG 1, CG 3	

Contents

In this seminar, the basic language skills acquired on level I are further expanded. The competencies in listening and speaking, as well as in reading and writing are intensified and enhanced. In addition, the students learn about history, regional and cultural studies and communication skills.

Learning outcomes

By the end of the module students improved their listening comprehension, their oral expression, their reading comprehension and their written expression. Students extended their general language skills. By the end of the course students achieve level A2 of the "Common European Framework of Reference for Languages". The students consolidate their cultural and historical knowledge and acquire communications skills and strategies in negotiations.

Prerequisites for participation

Necessary: Foreign Language Skills I: Chinese

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Exercise class	6 SWS	4 SWS
ECTS credits	2	
Graded	yes	
Workload	60h	
Language	German	
Form of assessment	Written and/or oral exam; the examiner will determine the exact form in accordance with the requirements of the module element. The exam registration is only possible for the first exam period.	
Restricted admission	yes	
Further information	via lecturer	
Examiner Performing lecturer	 Dipl.-Übers. Didi Zhang Didi Zhang	
Frequency of offering	Fall semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	Obligatory attendance and sufficient participation	
Program-specific Competency Goals	CG 3	

Module: Foreign Language Skills II: Español para economistas II

Contents

- Various current economic topics concerning Spain (banks, labor market, unemployment, labor time, trade unions, employer organizations, national debt, pension scheme, pension reforms, insurance scheme...)
- Product (characteristics, life cycle, packaging, quality and price), consumption and marketing (consumers and purchase behavior, market research, market strategies)
- Marketing and advertisement (advertisement analysis)
- Sales and trade, acquisition and sales (inquiry, offer, order, delivery, delay in delivery, complaints and notice of defects, claims, payment, delay of payment) – technical vocabulary of the respective field
- New technologies, internet and economy
- The most important Spanish/Latin American companies

- Consolidation of word pool in these fields and of the different grammatical topics up to GER-level B2
- Use of tense and mode (direct and indirect), passive

Learning outcomes

By the end of the module students acquired communication techniques in the field of Business Spanish and know the respective terminology. Furthermore, the students are able to apply techniques of translation.

Prerequisites for participation

Necessary: At least 3 years of Spanish in high school with good results (respectively level B2 of the “Common European Framework of Reference for Languages”), Español para economistas I
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Exercise class	2 SWS	4 SWS
ECTS credits	2	
Graded	yes	
Workload	60h	
Language	other foreign language	
Form of assessment	Written and/or oral exam, also where appropriate a paper. The examiner will determine the exact form in accordance with the requirements of the module element.	
Restricted admission	yes	
Further information	via lecturer	
Performing lecturer	Lecturers of the School of Humanities	
Frequency of offering	Fall semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	Obligatory attendance and sufficient participation	
Program-specific Competency Goals	CG 3	

Module: Foreign Language Skills II: Français – langue des affaires II

Contents

Various current socio-political and economic topics on France, e.g.:

- State indebtedness
- Pension scheme
- Insurance system
- Economic reforms
- Institutions
- Interculturality, critical incident

Learning outcomes

By the end of the module students acquired communication techniques in the field of Business French. Students developed the respective terminology and are able to apply the techniques of technical translation.

Prerequisites for participation

Necessary: At least 3 years of French in high school with good results (respectively Level B2 of the “Common European Framework of Reference for Languages”), Français – langue des affaires I

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Exercise class	2 SWS	4 SWS
ECTS credits	2	
Graded	yes	
Workload	60h	
Language	other foreign language	
Form of assessment	Written and/or oral exam, also where appropriate a paper. The examiner will determine the exact form in accordance with the requirements of the module element.	
Restricted admission	no	
Further information	–	
Performing lecturer	Lecturers of the School of Humanities	
Frequency of offering	Fall semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	Obligatory attendance and sufficient participation	
Program-specific Competency Goals	CG 3	

Module: Foreign Language Skills II: International Business Communication

EN

Contents

- Aspects of intercultural communication in the business world: critical situations and case studies; key words of intercultural communication; short presentations by participants about selected business cultures
- Communication strategies for meetings and negotiations (with the help of simulations or respectively, smaller case studies)
- Training of the structures of English business correspondence and the written communication within a corporation (letters, e-mails, memos)
- Training and deepening of important grammatical constructions and technical terms for the communication in the business world

Learning outcomes

On the one hand, students acquire practice oriented skills (writing business correspondence, preparation and execution of meetings and negotiations), on the other hand, their intercultural and communicative competence will be encouraged in order to secure successful social interaction with the English-speaking business world. In this connection, a special focus lies on the fortification of the communicative and social competencies and the acquisition of communication techniques and negotiation strategies.

Prerequisites for participation

Necessary: –

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Exercise class	2 SWS	4 SWS
ECTS credits	2	
Graded	yes	
Workload	60h	
Language	English	
Form of assessment	Written and/or oral exam, also where appropriate a paper. The examiner will determine the exact form in accordance with the requirements of the module element.	
Restricted admission	yes	
Further information	Student Portal	
Examiner Performing lecturer	Christiane Koch, Linh Thlang Linh Thlang, Christiane Koch	
Frequency of offering	Spring semester & fall semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	Obligatory attendance and sufficient participation	
Program-specific Competency Goals	CG 3	

Module: Foreign Language Skills II: L'italiano per gli affari II

Contents

- Various current economic topics concerning Italy
- Marketing and advertisement
- Sales and trade, acquisition and sales
- New technologies, internet and economy
- Consolidation of word pool in these fields and of the different grammatical topics up to GER-level B2
- Use of tense and mode (direct and indirect), passive

Learning outcomes

By the end of the module students acquired communications techniques in the field of Business Italian. The students know the respective terminology and are able to apply the techniques of translation.

Prerequisites for participation

Necessary: At least 3 years of Italian in high school with good results (respectively Level B2 of the "Common European Framework of Reference for Languages"), L'italiano per gli affari I

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Exercise class	2 SWS	4 SWS
ECTS credits	2	
Graded	yes	
Workload	60h	
Language	other foreign language	
Form of assessment	Written and/or oral exam, also where appropriate a paper. The examiner will determine the exact form in accordance with the requirements of the module element.	
Restricted admission	yes	
Further information	Student Portal	
Performing lecturer	Lecturers of the School of Humanities	
Frequency of offering	Fall semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	Obligatory attendance and sufficient participation	
Program-specific Competency Goals	CG 3	

Module: Foreign Language Skills II: Modern Japanese II

Contents

- Expansion of the vocabulary with Kanji
- Acquisition of further inflected forms
- Expansion of everyday expressions
- Introduction and exercises of diverse
- Presenting of cultural knowledge

With the introduction of the honorifics as well as cultural knowledge, students are able to distinctly differentiate between the different language levels. Students extend their vocabulary (about 600 words) and the knowledge of Kanji (80 characters). They improved their listening comprehension and their oral communication skills in everyday situations like shopping, visiting a hospital, directions. Students furthermore acquire the basic honorific speech "Keigo".

Learning outcomes

By the end of the module the students are able to use, as a grammatical basis, the "te-form", the most important inflected form of the verbs and adjectives and their applications in order to expand variations of oral and written expression. The students are able to read and write simple texts in the mixed script system Kana and Kanji.

Prerequisites for participation

Necessary: Foreign Language Skills I: Japanese

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Exercise class	6 SWS	4 SWS
ECTS credits	2	
Graded	yes	
Workload	60h	
Language	other foreign language	
Form of assessment	Written exam (general language test (90 min, 75%)) as well as exam of the active Kanji (60 min, 25%); the examiner will determine the exact form in accordance with the requirements of the module element.	
Restricted admission	no	
Further information	via lecturer	
Examiner Performing lecturer	 Ryoko Aoyagi Ryoko Aoyagi	
Frequency of offering	Fall semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	Obligatory attendance and sufficient participation	
Program-specific Competency Goals	CG 3	

Module: Foreign Language Skills II: Spanish for beginners without previous knowledge II

Contents

- Information about companies
- Sales: types of companies and their structure
- Communication in companies
- Cultural studies: sociopolitical and cultural topics (history, political system, educational and health system...)
- Spain and the EU
- The economic condition of Latin America

Learning outcomes

By the end of the module students consolidated and expanded the competencies acquired in the seminar "Spanish for beginners without previous knowledge" (focusing on economic language). The students are able to use an expanded economic word pool.

Prerequisites for participation

Necessary: Spanish for beginners without previous knowledge (focusing on economic language) I

Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Exercise class	4 SWS	4 SWS
ECTS credits	2	
Graded	yes	
Workload	60h	
Language	other foreign language	
Form of assessment	Written and/or oral exam, also where appropriate a paper. The examiner will determine the exact form in accordance with the requirements of the module element.	
Restricted admission	yes	
Further information	via lecturer	
Performing lecturer	Lecturers of the School of Humanities	
Frequency of offering	Fall semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Preliminary course work	Obligatory attendance and sufficient participation	
Program-specific Competency Goals	CG 3	

7.2.1 Chinese

Students choose, depending on their existing language level, either the modules Chinese I and II or Business Chinese I and II (<http://chinesisch.bwl.uni-mannheim.de>).

Apart from the two obligatory courses in semester 2 & 3, further courses in general Chinese will be additionally offered in the fourth semester (spring semester). Thus the students can achieve level B1 of the “Common European Framework of Reference for Languages” and can therefore take the worldwide recognized HSK exam (Hànyǔ Shuǐpíng Kǎoshì). Participation is highly recommended in order to facilitate the acclimatization process and to increase chances to study later in China or to help in a future career.

7.2.2 English

The courses are offered by the School of the Humanities (area: Anglistik für Wirtschaftswissenschaften): <https://www.phil.uni-mannheim.de/en/departments-of-english/sub-depts/anglistik-fuer-ww/>

7.2.3 French

The courses are being exclusively offered by the School of the Humanities for the B.A. programs Business Administration and Business Informatics (Romance Studies: <http://romanistik.uni-mannheim.de/>).

7.2.4 Italian

The courses are being offered by the School of the Humanities (Romance Studies: <http://romanistik.uni-mannheim.de/>).

7.2.5 Japanese

The courses are being offered by the lectorate for Japanese studies of the Business School (<https://www.bwl.uni-mannheim.de/en/programs/foreign-languages/japanese/>).

In addition to the two compulsory modules, further elective courses are offered. This is necessary, because the workload with Japanese in comparison to other (western) languages is substantially increased, due to a more complex writing system. Especially for students without prior knowledge, it is very difficult to learn the Japanese language in the time frame of the B.A. studies to a degree which allows unproblematic studies at a Japanese university.

The additional intensive language courses are offered in the 2nd and 4th semester (spring semester).

7.2.6 Spanish

The courses are being exclusively offered by the School of the Humanities for the B.A. programs of Business Administration (Romance Studies: <http://romanistik.uni-mannheim.de>).

7.3 International Cultural Studies

Module: International Cultural Studies

DE

Contents

Within the frame of the lecture and seminar, regularly alternating courses will be offered, among other things to the following topics:

- Languages in Contact
- Intercultural Encounters
- Globalization
- New Media
- Cultural Theory

Learning outcomes

The partial module introduces to the basics of Cultural Studies and methodological basics of academic reasoning. Different theories of Cultural Studies will be exemplarily presented in the lecture and the current state of research will be methodologically reflected, according to relevance. The thematically accompanying seminars deepen the different aspects of the respective topic.

Prerequisites for participation

Necessary: –

Recommended: –

ECTS credits	24
Graded	yes
Workload	720h
Language	German, other foreign language
Form of assessment	Written and/or oral exam, also where appropriate a paper. The examiner will determine the exact form in accordance with the requirements of the module element.
Restricted admission	no
Further information	–

Performing lecturer	Various lecturers of the University of Mannheim
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Frequency of offering	Fall semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Preliminary course work	Dependant on the course
Program-specific Competency Goals	

8 Bachelor Thesis

Module: BA 450 Bachelor Thesis

DE

EN

Contents

Students work independently on a topic from the field of business administration.

Learning outcomes

The student has to prove that s/he can identify a problem and independently come up with a solution using prevalent academic methods within a given period of time and with limited resources.

Prerequisites for participation

Necessary: semester 6 or higher; min. 90 ECTS

Recommended: –

ECTS credits	12
Graded	yes
Workload	360h
Language	German, English
Form of assessment	Thesis (20 p.); preparation time: 10 weeks
Restricted admission	yes
Further information	ILIAS "Bachelor Betriebswirtschaftslehre"
Performing lecturer	Professoren der Fakultät für Betriebswirtschaftslehre
Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Preliminary course work	–
Program-specific Competency Goals	CG 1, CG 2