

Module Catalog

“Business Administration”

(B.Sc.)

University of Mannheim

(Last update: January 2022)

Structure and Conception 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 Basis 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: Students are able to apply subject-specific knowledge to identify and solve problems in the relevant academic areas.

Competency Goal 2 (CG 2): Critical Thinking: Students are able to demonstrate critical thinking skills in business and societal decision making.

Competency Goal 3 (CG 3): Intercultural Competence and Social Responsibility: Students demonstrate awareness of intercultural diversity and social responsibility.

Competency Goal 4 (CG 4): Teamwork and Presentation: Students are able to efficiently work in teams and present their results according to professional performance standards.

Competency Goal 5 (CG 5): Documentation and Writing Skills: Students are proficient in academic writing and can document their problem-solving and thinking process.

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Part 1: Module Overview

Detailed information on the modules can be found in part 2.

1. Methodological Basics for Economists

No. of module	Title of Modules	ECTS
CC 301	Analysis	5
CC 302	Mathematics of Finance	3
CC 303	Quantitative Methods	3
CC 304	Basics of Statistics	8

2. Business Administration

2.1 Accounting and Taxation

No. of module	Title of Modules	ECTS
ACC 300	Introduction to Financial Accounting	6
ACC 303	Financial Accounting I: Annual and consolidated financial statements	6
TAX 303	Taxation I: Business Taxation	6
ACC 403	Management and Cost Accounting	6

2.2 Banking, Finance and Insurance

No. of module	Title of Modules	ECTS
FIN 301	Investments and Asset Pricing	6
FIN 401	Corporate Finance and Risk Management	6

2.3 Information Systems

No. of module	Title of Modules	ECTS
IS 301	Foundations of Information Systems	6
IS 401	Integrated Information Systems	6

2.4 Management

No. of module	Title of Modules	ECTS
MAN 301	Strategic and International Management	6
MAN 401	Organization and Human Resource Management	6

2.5 Marketing and Sales

No. of module	Title of Modules	ECTS
MKT 301	Designing the Marketing Mix	6
MKT 401	Strategic Marketing and Marketing in Specific Industry Contexts	6

2.6 Operations Management

No. of module	Title of Modules	ECTS
OPM 301	Operations Management	6

3. Economics

No. of module	Title of Modules	ECTS
ECO 301	Basics of Economics	8
ECO 302	Microeconomics A	8

4. Civil and Business Law

No. of module	Title of Modules	ECTS
LAW 301	Civil Law	6
LAW 302	Commercial and Corporate Law	8

5. Electives

5.1 Elective A (spring 2022)

Module		ECTS
ACC 451	Financial Accounting II: IFRS	3
ACC 452	Rapid Decarbonization: Challenges and Opportunities for Business	3
ACC 453	Mannheim Discussion Club	3
TAX 450	Taxing Multinational Firms	3
TAX 451	Case Study Competition on Tax Transparency	3
FIN 452	Corporate Governance	3
FIN 453	Alternative Investments from an Institutional Investor's Perspective	3
FIN 454	Sustainable Investing	3
FIN 455	Financial Markets and Human Capital	3
MAN 451	Einführung in das Nonprofit Management	3
MAN 452	Einführung in das Public Management	3
MAN 453	Thinking Beyond Boxes	3
MAN 454	Science for Future – How Scientific Research can Support Sustainable Development	3
MAN 456	Digital Entrepreneurship and Virtual Crowd Campaign Management: Navigating Dreams, Social Links, and Sustainability	3
MKT 450	Marketing Communications	3
OPM 450	Decision-Making Tools for Managing Operations	3
OPM 452	Processes and Strategies of Negotiations	3

5.1.2 Law

Module		ECTS
LAW 450	Sachen- und Kreditsicherungsrecht	3
LAW 451	Vertiefung im Personengesellschaftsrecht	3

5.1.3 Economics

Module		ECTS
	Makroökonomik A	8

5.1.4 Study Option IBEA

Module		ECTS
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ICS 470	Business, Culture, and Society	2
TAX 470	Business and Corporate Taxation in Europe	6

5.2 Elective B

	Modules in	ECTS
CC 307	Managerial Skills	1

6. Ethics and Academic Research & Writing

No. of module	Title of Modules	ECTS
CC 306	Business Ethics	3
CC 308	Basic Academic Skills	1

7. International Studies

7.1 International Studies

	Modules in	ECTS
	International Studies (study abroad semester)	29
	Foreign Language Skills I	2
	Foreign Language Skills II	2

7.2 International Cultural Studies

	Modules in	ECTS
	International Cultural Studies (at Mannheim)	24
	Foreign Language Skills I	2
	Foreign Language Skills II	2
	Foreign Language Skills III	5

8. Bachelor Thesis

No. of module		ECTS
BT 450	Bachelor Thesis	12

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)

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

2. Semester SPRING	Title of Module		ECTS
	FIN 301	Investments and Asset Pricing	6
	IS 301	Foundations of Information Systems	6
	MKT 301	Marketing I: Designing the Marketing Mix	6
	CC 304	Basics of Statistics	8
	CC 307	Elective B: Managerial Skills	1
		Foreign Language Skills I	2

3. Semester FALL	Title of Module		ECTS
	ACC 303	Financial Accounting: Annual and consolidated financial statements	6
	TAX 303	Taxation I: Business Taxation	6
	FIN 401	Corporate Finance and Risk Management	6
	OPM 301	Operations Management	6
	LAW 301	Civil Law	6
		Foreign Language Skills II	2

4. Semester SPRING	Title of Module		ECTS
	MAN 401	Organization and Human Resource Management	6
		Elective A	3-8
	CC 308	Basic Academic Skills	1
	CC 306	Business Ethics	3
	ECO 302	Microeconomics A	8
	LAW 302	Commercial and Corporate Law	8

5. Semester FALL	International Studies Semester abroad		ECTS
	International Studies (different modules)		29

6. Semester SPRING	Title of Module		ECTS
	ACC 403	Management and Cost Accounting	6
	IS 401	Integrated Information Systems	6
	MKT 401	Marketing II: Strategic Marketing and Marketing in Specific Industry Contexts	6
	BA 450	Bachelor Thesis	12

Part 2: Detailed Information on the Modules

General Information:

- Every module generally extends over one semester.
- Further details for the pass of examinations are settled by the examination regulations.

1. Methodological Basics for Economists

Module: CC 301 Analysis		
Contents: The course “Analysis” introduces the most important mathematical methods necessary to solve optimization problems. <ul style="list-style-type: none"> • 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: Formal: - Recommended: -		
Obligatory registration: no	Further information on registration: -	
Courses	Hours per week	Self-study
Lecture	2	6
Exercise class	2	4
ECTS in total		5
Form of assessment	Written exam (90 min.)	
Preliminary course work	-	
Performing Lecturer	Steffen Habermalz, Ph.D	
Examiner	Steffen Habermalz, Ph.D	
Duration of module	1 semester	
Offering	Fall Semester	
Language	German	
Program-specific educational goals	CG 1	

Grade	graded
Range of application	B.Sc. Business Administration, Degree programs of other fields

Module: CC 302 Mathematics of Finance**Contents:**

- Presentation of different interest models
- Valuation of financial assets
- Mathematics of bonds and annuities
- Interest rate calculation
- Bond/yield valuation

Learning outcomes:

Students are supposed to learn about and apply the fundamental methods of the mathematics of finance, as well as its application in business administration. The lecture is concerned with two basic problems. On one hand, a payment flow will be valued (interests, dividends, bond investment). For that, specific interest models will be introduced. On the other hand, the interest yield of different investments will be defined. In addition, the mathematics of bonds and annuities will be thoroughly discussed.

Prerequisites:**Formal:** -**Recommended:** -**Obligatory registration:** no**Further information on registration:** -

Courses	Hours per week	Self-study
Lecture	2*	1*
Exercise class	2*	1*
Tutorial	2*	1*
ECTS in total		3

Form of assessment	Written exam (45 min.)
Preliminary course work	-
Performing Lecturer	Prof. Dr. Peter Albrecht
Examiner	Prof. Dr. Peter Albrecht
Duration of module	*½ semester
Offering	Fall semester (first half)
Language	German
Program-specific educational goals	CG 1, CG 2
Grade	graded
Range of application	B.Sc. Business Administration

Module: CC 303 Quantitative Methods

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:

Formal: -

Recommended: -

Obligatory registration: no

Further information on registration: -

Courses	Hours per week	Self-study
Lecture	2*	1*
Exercise class	2*	1*
Tutorial	2*	1*

ECTS in total 3

Form of assessment	Written exam (45 min.), optional bonus exercises during the semester
Preliminary course work	-
Performing Lecturer	Prof. Dr. Cornelia Schön
Examiner	Prof. Dr. Cornelia Schön
Duration of module	*½ semester
Offering	Fall semester (second half)
Language	German
Program-specific educational goals	CG 1, CG 2
Grade	graded
Range of application	B.Sc. Business Administration

Module: CC 304 Basics of Statistics

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:

Formal: -

Recommended: -

Obligatory registration: no

Further information on registration: -

Courses	Hours per week	Self-study
Lecture	4	10
Exercise class	2	6

ECTS in total 8

Form of assessment	Written exam (180 min.)
Preliminary course work	-
Performing Lecturer	Dr. Ingo Steinke
Examiner	Dr. Ingo Steinke
Duration of module	1 semester
Offering	Spring Semester
Language	German
Program-specific educational goals	CG 1
Grade	graded
Range of application	B.Sc. Business Administration, other programs

2. Business Administration

2.1 Accounting and Taxation

Module: ACC 300 Introduction to Financial Accounting		
Contents:		
<ul style="list-style-type: none"> • 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:		
<p>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 before other students. 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.</p>		
Prerequisites:		
Formal: -		
Recommended: -		
Obligatory registration: no		Further information on registration: -
Courses	Hours per week	Self-study
Lecture	2	4
Exercise class	2	4
Tutorial	2	3
ECTS in total		6
Form of assessment	Written exam (90 min.), presentation	
Preliminary course work	-	
Performing lecturer	Rotating: Prof. Dr. Simons, Stephen Campbell, Reeyarn Li	
Examiner	Stephan Campbell, Reeyarn Li	
Duration of module	1 semester	

Offering	Fall semester
Language	English, possibly in German (if announced in time)
Program-specific educational goals	CG 1, CG 2, CG 4
Grade	graded
Range of application	B.Sc. Business Administration

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

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:

Formal: semester 3 or higher

Recommended: -

Obligatory registration: no

Further information on registration: -

Courses	Hours per week	Self-study
Lecture	2	3
Exercise class	2	3
Tutorial / Team competition	2	5

ECTS in total 6

Form of assessment Written exam (90 min.)

Preliminary course work -

Performing lecturer Prof. Dr. Jens Wüstemann

Examiner Prof. Dr. Jens Wüstemann

Duration of module 1 semester

Offering Fall semester

Language Usually German; possibly in English if announced in time

Program-specific education goals CG 1, CG 2

Grade graded

Range of application	B.Sc. Business Administration
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Module: TAX 303 Taxation I: Business Taxation

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 as well as in verbal form. Both forms of presentation require a clear understanding and analysis of the respective problem sets. Results need to be presented convincingly in a structured and comprehensible manner with the help of appropriate software. Teamwork and leadership are further objectives of the course, as students form groups during tutorials. Accordingly, all outcomes (e.g. solutions to tax-related problem sets or developed tax planning strategies) are handed in in written form and presented in groups.

Prerequisites:

Formal: semester 3 or higher

Recommended: -

Obligatory registration: no

Further information on registration: -

Courses	Hours per week	Self-study
Lecture	2	4
Exercise class	2	4
Tutorial	2	3

ECTS in total 6

Form of assessment	Elaboration of a case study/a topic in groups and written exam (90 min.)
Preliminary course work	-
Performing lecturer	Prof. Dr. Christoph Spengel, Christopher Ludwig, Raphael Müller, Stefan Weck
Examiner	Prof. Dr. Christoph Spengel
Duration of module	1 semester
Offering	Fall semester
Language	German
Program-specific education goals	CG 1, CG 2, CG 3, CG 4, CG 5
Grade	graded

Range of application	B.Sc. Business Administration
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Module: ACC 403 Management and Cost Accounting

Content:

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

Learning outcomes:

This module provides students with an introduction to the concepts of costing 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 strategic and long-term decision making.

Prerequisites:

Formal: semester 6 or higher

Recommended: -

Obligatory registration: no

Further information on registration: -

Courses	Hours per week	Self-study
Lecture	2	4
Exercise class	2	4
Tutorial class	2	3

ECTS in total 6

Form of assessment	Written exam (90 min.)
Preliminary course work	Case study presentations (in groups)
Performing lecturer	Prof. Dr. Jannis Bischof
Examiner	Prof. Dr. Jannis Bischof
Duration of module	1 Semester
Offering	Spring term
Language	English
Program-specific educational goals	CG 1, CG 2, CG 4
Grade	graded
Range of application	B.Sc. Business Administration

2.2 Banking, Finance and Insurance

Module: FIN 301 Investments and Asset Pricing		
Contents:		
<ul style="list-style-type: none"> • 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:		
Formal: -		
Recommended: -		
Obligatory registration: no		Further information on registration: -
Courses	Hours per week	Self-study
Lecture	2	7
Exercise class	2	6
ECTS in total		6
Form of assessment	Written exam (90 min.)	
Preliminary course work	-	
Performing lecturer	Prof. Dr. Erik Theissen / Prof. Dr. Oliver Spalt	
Examiner	Prof. Dr. Erik Theissen / Prof. Dr. Oliver Spalt	
Duration of module	1 semester	
Offering	Spring semester	
Language	English	
Program-specific educational goals	CG 1, CG 2	
Grade	graded	
Range of application	B.Sc. Business Administration	

Module: FIN 401 Corporate Finance and Risk Management

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 (futures, swaps, options)
- An introduction to corporate risk management

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. 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 apply and rate complex instruments, such as e.g. unconditional futures and swaps, and options for the change of chance-risk positions

Prerequisites:

Formal: semester 3 or higher

Recommended: FIN 301 Investments and Asset Pricing

Obligatory registration: yes

Further information on registration:

“Student Portal”

Courses	Hours per week	Self-study
Lecture	2	7
Exercise class	2	6
ECTS in total		6

Form of assessment	Written exam (90 min.)
Preliminary course work	Online Quizzes
Performing lecturer	Prof. Dr. Stefan Ruenzi / Prof. Ernst Maug Ph.D.
Examiner	Prof. Dr. Stefan Ruenzi / Prof. Ernst Maug Ph.D.
Duration of module	1 semester
Offering	Fall semester
Language	English
Program-specific educational goals	CG 1, CG 2
Grade	graded
Range of application	B.Sc. Business Administration

2.3 Information Systems

Module: IS 301 Foundations of Information Systems		
Contents:		
<ul style="list-style-type: none"> • 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:		
<p>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.</p> <p>They are aware of the factors influencing the development and management of information systems, the perspectives of different stakeholders, and can evaluate related decisions.</p> <p>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.</p>		
Prerequisites:		
Formal: -		
Recommended: -		
Obligatory registration: yes, only for Tutorial	Further information on registration: "Student Portal"	
Courses	Hours per week	Self-study
Lecture	2	5
Exercise	2	5
Tutorial	1	2
ECTS in total	6	
Form of assessment	Written exam (90 min.)	
Preliminary course work	-	
Performing lecturer	Prof. Dr. Hartmut Höhle	
Examiner	Prof. Dr. Hartmut Höhle	
Duration of module	1 semester	
Offering	Spring semester	
Language	English	

Program-specific educational goals	CG 1, CG 2
Grade	graded
Range of application	B.Sc. Business Administration, other programs

Module: IS 401 Integrated Information Systems

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), and business process model and notation (BPMN). 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 are able to

- model complex business processes based on popular modelling techniques,
- discuss the requirements, characteristics and effects of integrated information systems in industrial companies, including complex process interdependencies,
- complete basic tasks from different functional areas in a wide-spread integrated information system.

Prerequisites:

Formal: semester 6 or higher

Recommended: -

Obligatory registration: no

Further information on registration:

Registration for tutorials only until first lecture session, please see current information at

<https://www.bwl.uni-mannheim.de/heinzl/>

Courses	Hours per week	Self-study
Lecture	2	5
Exercise	1	3
Tutorial	2	4
ECTS in total		6
Form of assessment	Written exam (90 min.)	
Preliminary course work	-	
Performing lecturer	Prof. Dr. Armin Heinzl & Pascal Kunz	
Examiner	Prof. Dr. Armin Heinzl	
Duration of module	1 semester	
Offering	Spring semester	
Language	English	
Program-specific educational goals	CG 1, CG 3	
Grade	graded	
Range of application	B.Sc. Business Administration, other programs	

2.4 Management

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: Formal: - Recommended: -		
Obligatory registration: yes	Further information on registration: Registration for exercise classes on ILIAS portal	
Courses	Hours per week	Self-study
Lecture	2	7
Exercise	2	6
ECTS in total	6	
Form of assessment	Written exam (90 min.)	
Preliminary course work	-	
Performing lecturer	Prof. Dr. Michael Woywode / Prof. Dr. Matthias Brauer	
Examiner	Prof. Dr. Michael Woywode	
Duration of module	1 semester	
Offering	Fall semester	
Language	English	
Program-specific educational goals	CG 1	
Grade	graded	
Range of application	B.Sc. Business Administration	

Module: MAN 401 Organization and Human Resource Management

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:

Formal: semester 4 or higher

Recommended: -

Obligatory registration: no

Further information on registration:

Website of the chair / "Student Portal"

Courses	Hours per week	Self-study
Lecture	2	7
Exercise class	2	6
ECTS in total		6

Form of assessment	Written Exams (2 x 45 min.)
Preliminary course work	-
Performing lecturer	Prof. Torsten Biemann, TBA (spring 2022)
Examiner	Prof. Karin Hoisl, Prof. Torsten Biemann
Duration of module	1 semester
Offering	Spring semester
Language	English

Program-specific educational goals	CG 1, CG 2, CG 3
Grade	graded
Range of application	B.Sc. Business Administration

2.5 Marketing and Sales

Module: MKT 301 Designing the Marketing Mix		
Contents:		
<ul style="list-style-type: none"> • General basics • Theoretical perspective: introduction to consumer behavior • Information-related perspective: the fundamentals of market research • Instrumental perspective: <ul style="list-style-type: none"> - 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 on 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 teamworking skills.		
Prerequisites:		
Formal: -		
Recommended: -		
Obligatory registration: Only for Case Study (takes place within Exercise class)	Further information on registration: Website of the chair or in the first class of the semester	
Courses	Hours per week	Self-study
Lecture	2	5
Exercise	1	2
Tutorial	2	5
ECTS in total	6	
Form of assessment	Written exam (90 min.)	
Preliminary course work	Case study presentations (in groups) as mandatory prerequisite for written exam	
Performing lecturer	Prof. Dr. Dr. h.c. mult. Christian Homburg	
Examiner	Prof. Dr. Dr. h.c. mult. Christian Homburg	
Duration of module	1 semester	
Offering	Spring semester	
Language	German	
Program-specific educational goals	CG 1, CG 2, CG 4	
Grade	graded	
Range of application	B.Sc. Business Administration	

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

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:

Formal: semester 6 or higher

Recommended: MKT 301 Marketing I

Obligatory registration: Only for simulation	Further information on registration: Website of the Chair
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Courses	Hours per week	Self-study
Lecture	2	7
Exercise / Simulation	1	3
Tutorial	1	3

ECTS in total	6
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Form of assessment	Written exam (90 min.)
Preliminary course work	Participation in simulation
Performing lecturer	Prof. Dr. Sabine Kuester
Prof. Dr. Sabine Kuester Examiner	Prof. Dr. Sabine Kuester
Duration of module	1 semester
Offering	Spring semester
Language	English
Program-specific educational goals	CG 1, CG 2, CG 3
Grade	graded
Range of application	B.Sc. Business Administration

2.6 Operations Management

Module: OPM 301 Operations Management		
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: <ul style="list-style-type: none"> • 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: Formal: semester 3 or higher Recommended: CC 303 Quantitative Methods		
Obligatory registration: no	Further information on registration: -	
Courses	Hours per week	Self-study
Lecture	2	4
Exercise	2	4
Tutorial	2	3
ECTS in total	6	
Form of assessment	Written exam (90 min.)	
Preliminary course work	-	
Performing lecturer	Prof. Dr. Moritz Fleischmann / Prof. Dr. Raik Stolletz	
Examiner	Prof. Dr. Moritz Fleischmann / Prof. Dr. Raik Stolletz	
Duration of module	1 semester	
Offering	Fall semester	
Language	English	
Program-specific educational goals	CG 1, CG 2	
Grade	graded	
Range of application	B.Sc. Business Administration	

3. Economics

Module: ECO 301 Basics of Economics

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:

1. Offer and demand
2. Markets and affluence
3. Economy of the public sector
4. Design of the tax system
5. Corporate behavior
6. Fragmentary competition
7. Labor market economy
8. Excursion to threshold regions of micro-economics
9. Empirical observations and macro-economics: economical resource accounting
10. Long-term economic development: production and growth, saving, investing and the financial system
11. Money and inflation
12. European monetary union
13. Macro-economics of open political economies
14. Short-term economic fluctuations
15. 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:

Formal: -

Recommended: -

Obligatory registration: no

Further information on registration: -

Courses	Hours per week	Self-study
Lecture	4	11
Exercise class	2	6
ECTS in total		8

Form of assessment

Written exam (120 min.)

Preliminary course work	-
Performing lecturer	Prof. Dr. Dirk Engelmann / Prof. Dr. Carsten Trenkler
Examiner	Prof. Dr. Dirk Engelmann / Prof. Dr. Carsten Trenkler
Duration of module	1 semester
Offering	Fall semester
Language	German
Program-specific educational goals	CG 1, CG 2
Grade	graded
Range of application	B.Sc. Business Administration other degree programs

Module: ECO 302 Microeconomics A**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 continuative 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:

Formal: semester 4 or higher

Recommended: Basics of Economics

Obligatory registration: no

Further information on registration: -

Courses	Hours per week	Self-study
Lecture	4	11
Exercise class	2	6
ECTS in total	8	

Form of assessment	Written exam (120 min.)
Preliminary course work	-
Performing lecturer	Prof. Dr. Thomas Tröger / Prof. Dr. Susanne Goldlücke (German version) / Prof. Dr. Thomas Tröger / Dr. Peter Vida (English version)
Examiner	Prof. Dr. Thomas Tröger / Prof. Dr. Susanne Goldlücke / Prof. Dr. Thomas Tröger / Dr. Peter Vida
Duration of module	1 semester
Offering	Spring semester
Language	German or English
Program-specific educational goals	CG 1, CG 2

Grade	graded
Range of application	B.Sc. Business Administration other degree programs

4. Civil and Business Law

Module: LAW 301 Civil Law		
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: Formal: semester 3 or higher Recommended: -		
Obligatory registration: no	Further information on registration: -	
Courses	Hours per week	Self-study
Lecture with integrated exercise class	5	6
Tutorial	2	4
ECTS in total	6	
Form of assessment	Written exam (120 min.)	
Preliminary course work	-	
Performing lecturer	Dr. Gernot Wirth	
Examiner	Dr. Gernot Wirth	
Duration of module	1 semester	
Offering	Fall semester	
Language	German	
Program-specific educational goals	CG 1, CG 2, CG 3, CG 4, CG 5	
Grade	graded	
Range of application	B.Sc. Business Administration	

Module: LAW 302 Commercial and Corporate Law**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:

Formal: semester 4 or higher

Recommended: LAW 301 Civil Law

Obligatory registration: no

Further information on registration: -

Courses	Hours per week	Self-study
Lecture with integrated exercise class	5	10
Tutorial	2	6
ECTS in total		8

Form of assessment Written exam (120 min.)

Preliminary course work -

Performing lecturer Dr. Gernot Wirth

Examiner Dr. Gernot Wirth

Duration of module 1 semester

Offering Spring semester

Language German

Program-specific educational goals CG 1, CG 2, CG 3, CG 4, CG 5

Grade graded

Range of application B.Sc. Business Administration

5. Electives

5.1 Electives A

Module: ACC 451 Financial Accounting II: IFRS		
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 IAS 16 (Property, Plant & Equipment), IAS 38 (Intangible Assets), IAS 36 (Impairment of Assets), IAS 17 (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: Formal: not taken ACC 402; semester 4 or higher Recommended: -		
Obligatory registration: no		Further information on registration: -
Courses	Hours per week	Self-study
Lecture	1	4
Exercise class	1	3
ECTS in total		3
Form of assessment	Written exam (60 min.)	
Preliminary course work	-	
Performing Lecturer	Dr. Sebastian Kronenberger	
Examiner	Dr. Sebastian Kronenberger	
Duration of module	1 semester	
Offering	Spring semester	
Language	English	
Program-specific educational goals	CG 1, CG 2	
Grade	graded	
Range of application	B.Sc. Business Administration	

Module: ACC 452 Rapid Decarbonization: Challenges and Opportunities for Business

Contents:

This course is aimed at bachelor students in business administration, economics and related disciplines. It provides an overview of the challenges and opportunities that companies face in the transition towards a decarbonized energy economy. This involves an introduction to the microeconomic theory of corporate decarbonisation efforts as well as the review of recent developments in practice. Particular topics covered in this course include:

1) Carbon Emissions and Carbon Regulations

Externalities and the Tragedy of the Commons, regulatory policies, carbon pricing mechanisms including carbon taxes and cap-and-trade systems.

2) Corporate Decarbonization Initiatives

Voluntary pledges by firms around the globe to reduce their carbon footprints and the costs, benefits and credibility of such pledges. We also discuss stakeholder pressure and alternative measurement systems to account for carbon footprints, including the role of carbon offsets and credits.

3) Competitive Analysis of Emerging Climate Technologies

Conduct competitive analyses for emerging climate technologies including i) renewable power generation, ii) energy storage, and iii) carbon removal technologies. We also discuss the role of life-cycle cost measures and the value creation of climate technologies in different market environments.

4) Bringing Low-carbon Products and Production Processes to Market

The economic opportunities for replacing fossil fuels by carbon free-energy carriers and products in multiple sectors of the economy. In particular, the course examines the rationale for decarbonizing transportation services through increasing reliance on zero emission vehicles.

5) Climate-tech Entrepreneurship and Project Finance

Recent patterns of successful climate-tech start. From business plans to tapping into alternative financing sources including venture capital, impact investors and tax equity investors.

Course lectures will be complemented by case studies.

Learning outcomes:

Participants get acquainted with the main challenges and opportunities companies experience on their way towards a net-zero carbon footprint. They learn both theoretical economic concepts central to this transition as well as recent practical developments and tools. They will also gain experience with analyzing case studies.

Prerequisites:

Formal: semester 4 or higher

Recommended: Basic knowledge of economics and finance, for example for B.Sc. Business Administration: Basics of Economics (ECO 301), Mathematics of Finance (CC 302); and for B.Sc. Economics: Microeconomics A, Financial Economics

Obligatory registration: yes	Further information on registration: www.uni-mannheim.de/mises	
Courses	Hours per week	Self-study
Lecture & Exercise	4	5
ECTS in total	3	
Form of assessment	Written exam	
Preliminary course work	-	
Performing Lecturer	Dr. Gunther Glenk / Prof. Dr. Stefan Reichelstein	
Examiner	Dr. Gunther Glenk / Prof. Dr. Stefan Reichelstein	
Duration of module	1 semester	
Offering	Spring semester	
Language	English	
Program-specific educational goals	CG 1, CG 2, CG 4	
Grade	Graded	
Range of application	B.Sc. Business Administration, B.Sc. Economics	

Module: ACC 453 Mannheim Discussion Club

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:

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

Recommended: comprehensive expertise in business administration or business education

Obligatory registration: yes	Further information on registration: Website of the participating chairs
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Courses	Hours per week	Self-study
Lecture	2	7

ECTS in total	3
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Form of assessment	Oral presentation: group discussion (50 %) Seminar paper: individual paper of compromise (50 %)
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Preliminary course work	-
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Performing Lecturer	Prof. Dr. Carmela Aprea, Prof. Dr. Dirk Simons, Christiane Koch
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Examiner	Prof. Dr. Carmela Aprea, Prof. Dr. Dirk Simons, Christiane Koch
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Duration of module	1 semester
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Offering	infrequent
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Language	German
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Program-specific educational goals	CG 1, CG 2, CG 4
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Grade	Graded
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Range of application	B.Sc. Business Administration
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Module: TAX 450 Taxation of Multinational Firms

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 lead 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:		
Formal: semester 4 or higher, not participated in TAX 352		
Recommended: -		
Obligatory registration: no	Further information on registration: -	
Courses	Hours per week	Self-study
Lecture	2	7
ECTS in total	3	
Form of assessment	Written exam (60 min.)	
Preliminary course work	-	
Performing lecturer	Prof. Dr. Katharina Nicolay	
Examiner	Prof. Dr. Katharina Nicolay	
Duration of module	1 semester	
Offering	Spring semester	
Language	English	
Program-specific educational goals	CG 1, CG 2, CG 3	
Grade	Graded	
Range of application	B.Sc. Business Administration	

Module: TAX 451 Case Study Competition on Tax Transparency

Contents:

Several leaks, including the “Panama Papers”, and public outrage about excessive profit shifting of taxable profits by global corporations have turned taxation into a reputational issue for businesses. Also, on the political agenda, tax transparency has been gaining importance and regulations in that field have increased substantially world-wide.

This course, offered jointly with a well-known tax advisory firm, gives an overview of current topics in the field of tax transparency. Students will elaborate on the guiding principles and implementation of a supra-national initiative, e.g. the European Council Directive “DAC6” mandating the reporting of aggressive tax planning arrangements, the Country-by-Country Reporting or the automatic exchange of tax information.

The participants will form groups of three to five students and analyze the implementation of a supra-national initiative in a specific country. The results will be presented in class. In a subsequent group discussion, the fundamental deviations in the local implementations are compared and elaborated in the light of the circumstances of the respective countries. In this way, students gain insights into the political dimension of taxation and into the comparably new field of tax transparency while simultaneously enhancing their presentation skills. In addition, students will also receive individual feedback from a mentor.

Learning outcomes:

After completing this course, students will be able to

1. Understand and analyze current topics on tax transparency, including its relevance, political dimension and practical implementation.
2. Understand and discuss different perspectives on tax transparency.
3. Create a professional presentation to communicate the results of the case study in a persuasive way.

Prerequisites:

Formal: semester 4 or higher

Recommended: Basic knowledge in accounting and/or taxation (e.g. course TAX 303)

Obligatory registration: yes

Further Information on registration: Website of the Chair

Courses	Hours per week	Self-study
Seminar	1	8
ECTS in total		3
Form of assessment	Written elaboration and presentation of a case study	
Preliminary course work	-	
Performing lecturer	Prof. Dr. Christoph Spengel	
Examiner	Prof. Dr. Christoph Spengel	
Duration of module	1 semester	
Offering	Spring semester	

Language	English
Program-specific educational goals	CG 1, CG 2, CG 4
Grade	graded
Range of application	B.Sc. Business Administration

Module: FIN 452 Corporate Governance

Contents:

This course studies critical issues in corporate governance. It starts by defining corporate governance and looking at how different governance systems evolved around the globe. Special emphasis will be on corporate governance systems in the U.S. and Germany. We will analyze how new regulations (Sarbanes-Oxley and Dodd-Frank) emerged as a result of various corporate governance scandals (e.g., Enron). The second part of the course consists of an in-depth analysis of selected internal and external governance mechanisms. Examples are the board of directors and executive compensation contracts. We will also discuss various corporate governance case studies.

The course is on the undergraduate level. It will be based on academic research papers and students will work in teams to prepare their own case study on a particular company.

Learning outcomes:

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

4. Describe the world's main corporate governance systems, understand the differences among them and compare them to each other.
5. Distinguish between internal and external corporate governance factors and understand how they interact.
6. Identify the constituents of good and poor corporate governance.
7. Solve case studies in the field of corporate governance and apply knowledge to different cases.
8. Apply analytical and critical thinking skills when evaluating corporate governance problems and their solutions.

Prerequisites:

Formal: semester 4 or higher

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

Obligatory registration: yes	Further Information on registration: Portal2	
Courses	Hours per week	Self-study
Lecture	2	7
ECTS in total	3	
Form of assessment	Homework and presentation (20%) Student paper, including classroom presentation (80%)	
Preliminary course work	-	
Performing lecturer	Prof. Alexandra Niessen-Ruenzi	
Examiner	Prof. Alexandra Niessen-Ruenzi	
Duration of module	1 semester	
Offering	Spring semester	
Language	English	
Program-specific educational goals	CG 1, CG 4, CG 5	
Grade	graded	

Range of application	B.Sc. Business Administration
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Module: FIN 453 Alternative Investments from an Institutional Investor's Perspective

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:

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

Recommended: -

Obligatory registration: yes

Further Information on registration:

Website of the Chair

Courses	Hours per week	Self-study
Lecture	2	7
ECTS in total		3
Form of assessment	Written Exam (60 min)	
Preliminary course work	-	
Performing lecturer	Otto Hörner	
Examiner	Prof. Dr. Stefan Ruenzi	
Duration of module	1 Semester	
Offering	Spring Semester	
Language	English	
Program-specific educational goals	CG 1, CG 2	
Grade	Graded	
Range of application	B.Sc. Business Administration	

Module: FIN 454 Sustainable Investing

Contents:

What can investors do against global warming and for gender equality? Sustainable investing was in the past a press subject mostly, but not embedded deeply in the investment industry. More recently, sustainable investing was taking-off. Now a wide zoo of buzz words emerged, i.e. “green investing”, “carbon neutral investing”, “socially responsible investing”. But do they all fit the purpose?

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. Finally, different approaches to sustainability concepts will be categorized and their inclusion in the asset management process discussed. The course is on the undergraduate level.

Learning outcomes:

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

1. Describe the main relevant players and their roles in the investment management industry.
2. Explain the basic concepts of the portfolio theory as well as structures and processes in asset management.
3. Identify and critically discuss the differences between active and passive asset management, and explain the main building blocks for passive investing.
4. Analyse and assess different concepts for sustainable investing and apply knowledge to different schemas and case studies.

Prerequisites:

Formal: semester 4 or higher

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

Obligatory registration: yes

Further Information on registration: Portal2

Courses	Hours per week	Self-study
Lecture	2	7
ECTS in total		3
Form of assessment	Written Exam (60min)	
Preliminary course work	-	
Performing lecturer	Dr. Hartmut Graf	
Examiner	Prof. Dr. Alexandra Niessen-Ruenzi	
Duration of module	1 Semester	
Offering	Spring Semester	
Language	English	
Program-specific educational goals	CG 1, CG 4, CG 5	
Grade	Graded	
Range of application	B.Sc. Business Administration	

Module: FIN 455 Financial Markets and Human Capital

Contents:

The organization of markets have changed significantly in recent decades. Transaction costs in capital markets have declined, and now provide firms with much better access to private equity, venture capital, and tailored products. Product markets have internationalized and resulted in more complex and widely distributed supply chains. And labor markets have been affected by the trend towards the gig economy and firms' increased reliance on innovation and intangible assets. The last aspect is key, because we need to ask how firms can develop a competitive advantage if their key assets are employees whose human capital they cannot control. All these developments have a significant impact on how firms are managed, owned, financed, and organized.

This course surveys and discusses recent findings on the interface between financial markets and firms' employees and their human capital. Much of the textbook discussions in various subfields of business and economics is still based on traditional paradigms, which view firms as collection of physical assets that generate cash flows, and which see financial markets as mainly occupied with valuing and distributing these cash flows. Yet, recent research has moved on from this paradigm and recognizes that this traditional conception is in serious need of overhaul, but much of this change in thinking and many of these new findings have not found their way into business education. This course is intended to fill this gap.

Learning outcomes:

After successfully completing this course, students should be able to do the following:

- Assess business situations that affect the labor force and understand what is special about human capital.
- Analyze the relationship between firms' labor force (e.g., commitment to employment insurance, difficulties in attracting and retaining employees, job satisfaction) and how financial markets relate to these decisions (valuation, choice of ownership, capital structure).
- Understand how the markets for key employees (top and middle managers, CEOs, directors, innovators) are organized, and why they sometimes feature sky-rocketing levels and complex structures of compensation.
- Evaluate how financial transactions like buyouts, mergers and acquisitions, and recapitalizations affect employees and the composition and compensation of firms' labor force.
- Assess the composition of the workforce, and when diversity of skills and opinions is useful and when it is harmful for decision-making and firm value.
- Develop a toolbox of theoretical concepts relevant for analyzing human capital issues (and beyond).
- Gain sound knowledge of empirical facts that are not yet available in a comprehensive written textbook or survey format.
- Ground ethical discussions of firms' human resource policies in a sound understanding of theory and empirical facts.

Prerequisites:		
Formal: semester 4 or higher		
Recommended: The course requires cross-disciplinary thinking and understanding of key concepts in accounting, finance, economics, and management at the level of the respective courses in the Bachelor curriculum. The course will introduce key theoretical concepts in economics (e.g., signalling, hold-up problems, principal-agent relations, etc.). No prior knowledge of these concepts is assumed, and all requisite tools from game theory and microeconomics will be introduced at a relatively informal level. However, tolerance for handling abstract concepts is required.		
Obligatory registration: no		Further Information on registration: -
Courses	Hours per week	Self-study
Lecture	2	7
ECTS in total		3
Form of assessment	To be decided.	
Preliminary course work	-	
Performing lecturer	Prof. Ernst Maug Ph.D.	
Examiner	Prof. Ernst Maug Ph.D.	
Duration of module	1 semester	
Offering	Spring semester	
Language	English	
Program-specific educational goals	CG 1, CG 4	
Grade	graded	
Range of application	B.Sc. Business Administration	

Module: MAN 451 Introduction to Nonprofit Management

Contents:

This module gives an introduction to the management of nonprofit 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:

Formal: semester 4 or higher

Recommended: -

Obligatory registration: no

Further Information on the registration: -

Courses	Hours per week	Self-study
E-Lecture	2	5
Exercise class	1	
ECTS in total		3

Form of assessment	Exam and case study
Preliminary course work	-
Performing lecturer	tba
Examiner	Prof. Dr. Bernd Helmig
Duration of module	1 semester
Offering	Spring term
Language	German
Program-specific educational goals	CG 2, CG 4, CG 5
Grade	graded
Range of application	B.Sc. Business Administration

Module: MAN 452 Introduction to Public Management

Contents:

In this module, we elaborate on contingencies and theoretical foundations of public management. The objective of this course is to apply a management perspective on public service delivery. We particularly focus on public administrations and public private partnerships as important actors in this regard. From a functional point of view, we analyze human resource management and organization of public sector entities. In this context, we discuss the application of management instruments in public administrations against the background of current reform movements in the public sector.

Learning outcomes:

At the end of the course, students should be able to:

- explain contingencies as well as theoretical foundations of public management,
- describe possibilities and limitations of transferring business and market-oriented instruments to public administrations,
- discuss contents of current reform movements.

Moreover, key competences such as presentation competence, working with academic papers and team competences shall be acquired.

Prerequisites:

Formal: semester 4 or higher

Recommended: -

Obligatory registration: yes

Further information on registration:

Website of the chair / "Student Portal"

Courses	Hours per week	Self-study
Lecture	2	6
Study group	1	
ECTS in total		3

Form of assessment	Exam and/or presentation and/or written project/seminar work
Preliminary course work	-
Performing lecturer	tba
Examiner	Prof. Dr. Bernd Helmig
Duration of module	1 semester
Offering	Spring semester
Language	German
Program-specific educational goals	CG 1, CG 2, CG 3, CG 4, CG 5
Grade	graded
Range of application	B.Sc. Business Administration

Module: MAN 453 Thinking Beyond Boxes

Contents:

The course encourages the further development of student business ideas from all faculties of the University of Mannheim. In the course format, students develop their own already existing business ideas individually or as a start-up team (after consultation). Milestones tailored to each startup are set at the beginning of the course. Coaching by MCEI employees to develop innovative products and services is ensured throughout the semester. The MCEI DesignLAB offers the student founders room for the further realization of their projects. In a workshop at the start of the course, basic tools for business model development and how to reach investment readiness (angel financing, VC) will be taught. At demo day by then end of class, the startups will pitch in front of experts and investors.

Students who do not have an advanced business idea yet should follow MAN 450 Entrepreneurship, Innovation and Business Model Design instead.

Learning outcomes:

The course fosters the further development of your own entrepreneurial project. You will acquire and deepen your entrepreneurial skills. We start by a brief recap of the basic concepts and connections of creativity, entrepreneurial thinking and innovation. Most importantly, you will further advance your pitch deck and the business plan of your already existing the startup project. Growing your presentation skills is essential to pitch your startup in front of an expert jury on demo day by the end of the course.

Prerequisites:

Formal: semester 4 or higher

Recommended: Own advanced startup project, please consult instructors

Obligatory registration: yes

Further Information on the registration:
www.mcei.de/teaching/undegraduate

Courses	Hours per week	Self-study
Lecture with workshop	2	4
Exercise Class	1	2
ECTS in total		3

Form of assessment	20% Written exam 40% Final pitch presentation (team) 40% Final reporting (team)
Preliminary course work	-
Performing lecturer	Thomas Hipp, Nora Zybura, Dr. Bettina Müller
Examiner	Prof. Dr. Michael Woywode
Duration of module	1 Semester
Offering	Spring semester
Language	English
Program-specific educational goals	CG 1, CG 2, CG 4, CG 5
Grade	graded
Range of application	B.Sc. Business Administration

Module: MAN 454 Science for Future – How Scientific Research can Support Sustainable Development

Content:

The goal of this interdisciplinary lecture series is to raise awareness for the potential of scientific research to contribute to sustainable development as defined in the United Nations Sustainable Development Goals. Mannheim-based researchers from various disciplines including economics, psychology, history, political science, philosophy, information systems, and business management (amongst others) will present cutting-edge research or basic knowledge on sustainability-related topics. The lecture series is open to students from all Bachelor programs.

Learning outcomes:

The lecture series is intended to provide insights into the variety of research that Mannheim scientists are engaging in that is related to the topic of sustainable development. It also aims to raise awareness for the potential of scientific research to contribute to sustainable development.

Prerequisites:

Formal: semester 4 or higher

Recommended: Interest in sustainability and scientific methods

Obligatory registration: no

Further Information on the registration: -

Courses	Hours per week	Self-study	ECTS
Seminar	2	4	3

Form of assessment	Every presenter will prepare two exam questions which will be put together to form a pool of questions from which the final exam will be crafted. The exam will be a 60 minutes written exam.
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Performing Lecturer	Prof. Dr. Laura Marie Edinger-Schons
Examiner	Prof. Dr. Laura Marie Edinger-Schons
Duration of module	1 semester
Offering	Spring term
Language	English
Program-specific educational goals	LG 1, LG 2, LG 3
Range of application	All Bachelor Programs

Module: MAN 456 Digital Entrepreneurship and Virtual Crowd Campaign Management: Navigating Dreams, Social Links, and Sustainability

Contents:

This practical and virtual course familiarizes students with concepts of digital entrepreneurship, especially in crowd interaction, and fosters capabilities in digital entrepreneurship. Students are encouraged to develop an own start-up idea for a virtual, sustainable, or social product (B-to-C) with a purely digital customer interface, as well as to turn this idea via a crowd-campaign plan and a business plan into reality. The course is flanked via impulses of experts from practice.

Learning outcomes:

Students are capable to

- understand core concepts of digital entrepreneurship, especially a digital customer interface and crowd interaction and have explored, developed, and fostered their own digital entrepreneurship capabilities,
- sense and develop own entrepreneurial ideas,
- craft a crowd-campaign and a business plan for a digital start-up,
- present and discuss their concept in front of an expert jury.

Prerequisites:

Formal: semester 4 or higher; students who joined SEC 3 or MAN 450 are not allowed not take MAN 456.

Recommended: -

Obligatory registration: yes	Further Information on registration: Website of the Chair / "Student Portal"	
Courses	Hours per week	Self-study
Lecture	2	4
Study group	1	2
ECTS in total	3	
Form of assessment	Virtual pitch, campaign- & business plan	
Preliminary course work	-	
Performing lecturer	AkadR Dr. Jan-Philipp Ahrens	
Examiner	AkadR Dr. Jan-Philipp Ahrens	
Duration of module	1 semester	
Offering	Spring semester	
Language	English	
Program-specific educational goals	CG 4	
Grade	graded	
Range of application	B.Sc. Business Administration Students from other faculties should contact their respective program manager in advance regarding course recognition.	

Module: MKT 450 Marketing Communications

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:

Formal: semester 4 or higher

Recommended: MKT 301

Obligatory registration: no

Further information on registration: -

Courses

Hours per week

Self-study

Lecture (with included exercise)

2

7

ECTS in total

3

Form of assessment

Written exam (60 min.)

Preliminary course work

-

Performing lecturer

Prof. Dr. Florian Kraus

Examiner

Prof. Dr. Florian Kraus

Duration of module

1 semester

Offering

Spring semester

Language

English

Program-specific educational goals

CG 1, CG 2

Grade

graded

Range of application

B.Sc. Business Administration

Module: OPM 450 Decision-Making Tools for Managing Operations

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, and trade-offs between key performance measures (e.g., profit, cost, quality, and environmental impact) must be made.

This course provides managerial concepts and advanced analytical tools to help make “better” decisions and manage operations more effectively such that they are aligned with the overall strategic objectives. In particular, we will create models and use software such as state-of-the-art spreadsheet 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, modeling and analytical skills.

Prerequisites:

Formal: semester 4 or higher

Recommended: Operations Management (OPM 301)

Obligatory registration: yes

Further information on registration: ILIAS

Courses	Hours per week	Self-study
Lecture & Exercises	2	7
ECTS in total		3
Form of assessment	Computer-based final exam (60min)	
Preliminary course work	-	
Performing Lecturer	Prof. Dr. Cornelia Schön	
Examiner	Prof. Dr. Cornelia Schön	
Duration of module	1 semester	
Offering	Spring semester	
Language	English	

Program-specific educational goals	CG 1, CG 2, CG 3
Grade	Graded
Range of application	B.Sc. Business Administration

Module: OPM 452 Processes and Strategies of Negotiation

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:

Formal: semester 4 or higher

Recommended: -

Obligatory registration: yes	Further Information on registration: “Student Portal”	
Courses	Hours per week	Self-study
Lecture with integrated exercises	2	7
ECTS in total	3	
Form of assessment	Written exam (60 min., 70%) + Assignment (30%)	
Preliminary course work	-	
Performing lecturer	Prof. Dr. Christoph Bode	
Examiner	Prof. Dr. Christoph Bode	
Duration of module	1 semester	
Offering	Spring semester	
Language	English	

Program-specific educational goals	CG 1, CG 2
Grade	Graded
Range of application	B.Sc. Business Administration

5.1.2 Law

Module: LAW 450 Property and Collateral Security Law		
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: Formal: semester 4 or higher Recommended: Bürgerliches Recht (LAW 301)		
Obligatory registration: no	Further information on registration: -	
Courses	Hours per week	Self-study
Lecture	2	7
ECTS in total	3	
Form of assessment	Written exam (90 min.)	
Preliminary course work	-	
Performing lecturer	Dr. Gernot Wirth	
Examiner	Dr. Gernot Wirth	
Duration of module	1 semester	
Offering	Spring semester	
Language	German	
Program-specific educational goals	CG 2	
Grade	graded	
Range of application	B.Sc. Business Administration	

Module: LAW 451 Consolidation in Partnership Law**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:

Formal: semester 4 or higher

Recommended: Bürgerliches Recht (LAW 301)

Obligatory registration: no

Further information on registration: -

Courses	Hours per week	Self-study
Lecture	2	7
ECTS in total		3
Form of assessment	Written exam (90 min.)	
Preliminary course work	-	
Performing lecturer	Dr. Gernot Wirth	
Examiner	Dr. Gernot Wirth	
Duration of module	1 semester	
Offering	Spring semester	
Language	German	
Program-specific educational goals	CG 2	
Grade	graded	
Range of application	B.Sc. Business Administration	

5.1.3 Economics

Module: Macroeconomics A		
Contents:		
<ul style="list-style-type: none"> • 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:		
Formal:	semester 4 or higher	
Recommended:	Basics of Economics	
Obligatory registration: no	Further information on registration: -	
Courses	Hours per week	Self-study
Lecture	4	12
Exercise class	2	5
ECTS in total		8
Form of assessment	Written exam (120 min.)	
Preliminary course work	-	
Performing lecturer	Prof. Tom Krebs, Ph.D. (German version) / Dr. Christian Manger (English version)	
Examiner	Prof. Tom Krebs, Ph.D. / Dr. Christian Manger	
Duration of module	1 semester	
Offering	Spring semester	
Language	German or English	
Program-specific educational goals	CG 1, CG 2	
Grade	graded	
Range of application	B.Sc. Business Administration	

5.1.4 Study Option IBEA

Modul: ICS 470 Business, Culture, and Society

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:

Formal: semester 4 or higher, IBEA student

Recommended: -

Obligatory registration: no

Further information on registration: -

Courses	Hours per week	Self-study
Lecture	2	4
ECTS in total		2
Form of assessment	Essay	
Performing lecturer	Alexander Pfisterer	
Examiner	Alexander Pfisterer	
Duration of module	1 semester	
Offering	Spring semester	
Language	English	
Program-specific educational goals	CG 1, CG 2, CG 3	
Grade	graded	
Range of application	B.Sc. Business Administration, for IBEA students only	

Module: TAX 470 Business and Corporate Taxation in Europe

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:

Formal: semester 4 or higher, IBEA student

Recommended: -

Obligatory registration: no

Further Information on the registration: -

Courses	Hours per week	Self-study
Lectures	2	4
Interactive Case Studies	2	9
ECTS in total		6
Form of assessment	Written exam (90 min.), presentation of case studies	
Preliminary course work	-	
Performing lecturer	Prof. Dr. Christoph Spengel	

Examiner	Prof. Dr. Christoph Spengel
Duration of module	1 Semester
Offering	Spring Semester
Language	English
Program-specific educational goals	CG 1, CG 2
Grade	graded
Range of application	B.Sc. Business Administration, only open to students participating in the IBEA program

5.2 Electives B

In Elective B, students can 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: Various modules in the field of “Managerial Skills” (CC 307)		
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: Formal: - Recommended: -		
Obligatory registration: yes	Further information on registration: “Student Portal”	
Courses	Hours per week	Self-study
Block seminar	1	2
ECTS in total		1
Form of assessment	Participation	
Preliminary course work	-	
Performing lecturer	Various lecturers (business experts)	
Examiner	Various lecturers (business experts)	
Duration of module	1 semester	
Offering	Spring semester	
Language	German/English	
Program-specific educational goals	CG 2, CG 4, CG 5	
Grade	not graded	
Range of application	B.Sc. Business Administration	

6. Ethics and Academic Research & Writing

Module: CC 306 Business Ethics

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/inequality; externalities etc.); presentation and discussion of standard theories of business ethics (Homann, Ulrich etc.). Case studies (variable: e.g. Ford Pinto; corporate downsizing; sweatshops; advertising). Special ethical issues (variable: e.g. insider training; whistle-blowing). 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:

Formal: semester 4 or higher

Recommended: -

Obligatory registration: no

Further information on registration: -

Courses

Hours per week

Self-study

Lecture

4

5

ECTS in total

3

Form of assessment

Written exam (60 min.)

Preliminary course work

-

Performing lecturer

Prof. Dr. Bernward Gesang

Examiner

Prof. Dr. Bernward Gesang

Duration of module

1 semester

Offering

Spring semester

Language	German
Program-specific educational goals	CG 2
Grade	graded
Range of application	B.Sc. Business Administration; as an exception only: B.A. Culture and Economy (subject area: Business Administration)

Module: CC 308 Basic Academic Skills		
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 <ul style="list-style-type: none"> • 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: Formal: semester 4 or higher Recommended: -		
Obligatory registration: yes	Further information on registration: "Student portal"	
Courses	Hours per week	Self-study
Seminar & MOOC	0,5	2,5
ECTS in total	1	
Form of assessment	Written homework	
Preliminary course work	-	
Performing lecturer	Different lecturers (ZfS)	
Examiner	Different lecturers (ZfS)	
Duration of module	1 semester	
Offering	Spring semester	
Language	German	
Program-specific educational goals	CG 2, CG 5	
Graded	Not graded	
Range of application	B.Sc. Business Administration	

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.

Students who are exempt from the study abroad semester due to the corona pandemic in fall 20 are free to choose from different courses offered especially for the 5th semester 2020 cohort (24 ECTS). Furthermore, the students elect 5 ECTS in "Fremdsprachenkompetenz 3". The language chosen in FSK 3 may differ from FSK 1 & 2.

7.1 International Studies – 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: Formal: - Recommended: -		
Obligatory registration: no	Further information on registration: -	
Courses Lectures, seminars, tutorials	Hours per week depends on the course	Self-study depends on the course
ECTS in total	29	
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.	
Preliminary course work	dependant on the type of course	
Performing lecturer	Lecturers of the university abroad	
Examiner	Lecturers of the university abroad	
Duration of module	1 semester	
Offering	Fall semester	
Language	English or other foreign language	
Program-specific educational goals	dependant on the type of course	
Grade	graded	
Range of application	B.Sc. Business Administration	

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.

According to the foreign language chosen by the students, the module provides 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).

Foreign Language Skills I and II

a) 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-mnnheim.de>).

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: Formal: - Recommended: -		
Obligatory registration: yes	Further information on registration: "Student Portal"	
Courses	Hours per week	Self-study
Lecture	2	4
(additional offer: Exercise)	(2)	
ECTS in total		2
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.	
Preliminary course work	Obligatory attendance and sufficient participation	
Performing lecturer	Didi Zhang	
Examiner	Didi Zhang	
Duration of module	1 semester	
Offering	Spring semester	
Language	Chinese and German	
Program-specific educational goals	CG 3	
Grade	graded	
Range of application	B.Sc. Business Administration	

Module: Foreign Language Skills II: Chinese II

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:

Formal: Foreign Language Skills I

Recommended: -

Obligatory registration: no

Further information on registration: -

Courses	Hours per week	Self-study
Lecture	2	4
(Additional offer: Exercise)	(2)	
(Additional offer: Seminar)	(2)	
ECTS in total		2

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.
Preliminary course work	Obligatory attendance and sufficient participation
Performing lecturer	Didi Zhang
Examiner	Didi Zhang
Duration of module	1 semester
Offering	Fall semester
Language	Chinese and German
Program-specific educational goals	CG 3
Grade	graded
Range of application	B.Sc. Business Administration

Apart from the two obligatory courses in two semesters, 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.

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: Formal: - 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.		
Obligatory registration: yes	Further information on registration: "Student Portal"	
Courses	Hours per week	Self-study
Lecture	2	4
(additional offer: Exercise)	(2)	-
ECTS in total		2
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.	
Preliminary course work	Obligatory attendance and sufficient participation	
Performing lecturer	Didi Zhang	
Examiner	Didi Zhang	
Duration of module	1 semester	
Offering	Spring semester	
Language	Chinese and German	
Program-specific educational goals	CG 1, CG 3	
Grade	graded	
Range of application	B.Sc. Business Administration	

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:

Formal: Foreign Language Skills I: Business Chinese I

Recommended: -

Obligatory registration: no

Further information on registration: -

Courses	Hours per week	Self-study
Lecture	2	4
(additional offer: Exercise)	(2)	-
(additional offer: Seminar)	(2)	-
ECTS in total		2

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.
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Preliminary course work	Obligatory attendance and sufficient participation
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Performing lecturer	Didi Zhang
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Examiner	Didi Zhang
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Duration of module	1 semester
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Offering	Fall semester
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Language	Chinese and German
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Program-specific educational goals	CG 1, CG 3
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Grade	graded
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Range of application	B.Sc. Business Administration
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b) English

The courses are offered by the School of the Humanities (area: *Anglistik für Wirtschaftswissenschaften*: http://www.anglistik.uni-mannheim.de/anglistik_fuer_ww/startseite/index.html)

Module: Foreign Language Skills I: Current Topics		
Contents:		
<ul style="list-style-type: none"> • 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:		
Formal: -		
Recommended: -		
Obligatory registration: yes	Further information on registration: "Student Portal"	
Courses	Hours per week	Self-study
Seminar	2	4
ECTS in total		2
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.	
Preliminary course work	Obligatory attendance and sufficient participation	
Performing lecturer	Linh Thlang / Christiane Koch	
Examiner	Linh Thlang / Christiane Koch	
Duration of module	1 semester	
Offering	Spring and fall semester	
Language	English	
Program-specific educational goals	CG 3	
Grade	graded	
Range of application	B.Sc. Business Administration	

Module: Foreign Language Skills II: International Business Communication

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:

Formal: -

Recommended: -

Obligatory registration: yes

Further information on registration:
"Student Portal"

Courses

Hours per week

Self-study

Seminar

2

4

ECTS in total

2

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.

Preliminary course work

Obligatory attendance and sufficient participation

Performing lecturer

Linh Thlang / Christiane Koch

Examiner

Linh Thlang / Christiane Koch

Duration of module

1 semester

Offering

Spring and fall semester

Language

English

Program-specific educational goals

CG 3

Grade

graded

Range of application

B.Sc. Business Administration

c) 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/>).

Module: Foreign Language Skills I: Français – langue des affaires I		
Contents: Varying current topics on the French economy, e.g.:		
<ul style="list-style-type: none"> • 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:		
Formal:	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:	-	
Obligatory registration: yes	Further information on registration: "Student Portal"	
Courses	Hours per week	Self-study
Seminar	2	4
ECTS in total		2
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.	
Preliminary course work	Obligatory attendance and sufficient participation	
Performing lecturer	Various lecturers of the School of Humanities	
Examiner	Various lecturers of the School of Humanities	
Duration of module	1 semester	
Offering	Spring semester	
Language	French	
Program-specific educational goals	CG 3	
Grade	graded	

Range of application	B.Sc. Business Administration
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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:

Formal: 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: -

Obligatory registration: yes

Further information on registration:

“Student Portal”

Courses	Hours per week	Self-study
Seminar	2	4
ECTS in total		2
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.	
Preliminary course work	Obligatory attendance and sufficient participation	
Performing lecturer	Various lecturers of the School of Humanities	
Examiner	Various lecturers of the School of Humanities	
Duration of module	1 semester	
Offering	Fall semester	
Language	French	
Program-specific educational goals	CG 3	
Grade	graded	
Range of application	B.Sc. Business Administration	

d) Japanese

The courses are being offered by the lectorate for Japanese studies of the Business School (<http://jump.bwl.uni-mannheim.de>).

Module: Foreign Language Skills I: Modern Japanese I		
Contents:		
<ul style="list-style-type: none"> • 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:		
Formal: -		
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.		
Obligatory registration: yes	Further information on registration: "Student Portal"	
Courses	Hours per week	Self-study
Seminar	2 (additional offer: 4 hours per class/week)	4
ECTS in total		2
Form of assessment	Written exam (90 min.). The examiner will determine the exact form in accordance with the requirements of the module element.	
Preliminary course work	Obligatory attendance and sufficient participation	
Performing lecturer	Ryoko Aoyagi	
Examiner	Ryoko Aoyagi	
Duration of module	1 semester	
Offering	Spring semester	
Language	Japanese and German	
Program-specific educational goals	CG 3	
Grade	graded	

Range of application	B.Sc. Business Administration
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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

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. 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”.

Prerequisites:

Formal: Foreign Language Skills I

Recommended: -

Obligatory registration: no

Further information on registration: -

Courses	Hours per week	Self-study
Seminar	2 (additional offer: 4 hours per class/week)	4

ECTS in total 2

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.
Preliminary course work	Obligatory attendance and sufficient participation
Performing lecturer	Ryoko Aoyagi
Examiner	Ryoko Aoyagi
Duration of module	1 semester
Offering	Fall semester
Language	Japanese and German
Program-specific educational goals	CG 3
Grade	graded
Range of application	B.Sc. Business Administration

In addition to the compulsory modules, which span over 2 semesters, 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 (in each case: spring semester).

e) Italian

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

Module: Foreign Language Skills I: L'italiano per gli affair I		
Contents:		
<ul style="list-style-type: none"> • 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:		
Formal:	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:	-	
Obligatory registration: yes	Further information on registration: “Student Portal”	
Courses	Hours per week	Self-study
Seminar	2	4
ECTS in total	2	
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.	
Preliminary course work	Obligatory attendance and sufficient participation	
Performing lecturer	Various lecturers of the School of Humanities	
Examiner	Various lecturers of the School of Humanities	
Duration of module	1 semester	
Offering	Spring semester	
Language	Italian	
Program-specific educational goals	CG 3	

Grade	graded
Range of application	B.Sc. Business Administration

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

Formal: 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 affair I

Recommended: -

Obligatory registration: yes

Further information on registration:

"Student Portal"

Courses	Hours per week	Self-study
Seminar	2	4
ECTS in total		2
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.	
Performing lecturer	Various lecturers of the School of Humanities	
Examiner	Various lecturers of the School of Humanities	
Preliminary course work	Obligatory attendance and sufficient participation	
Duration of module	1 semester	
Offering	Fall semester	
Language	Italian	
Program-specific educational goals	CG 3	
Grade	graded	
Range of application	B.Sc. Business Administration	

g) 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/>).

i) Spanish with previous knowledge

Module: Foreign Language Skills I: Español para economistas I		
Contents:		
<ul style="list-style-type: none"> • 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:		
Formal:	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:	-	
Obligatory registration: no	Further information on registration: -	
Courses	Hours per week	Self-study
Seminar	2	4
ECTS in total	2	
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.	
Preliminary course work	Obligatory attendance and sufficient participation	
Performing lecturer	Various lecturers of the School of Humanities	
Examiner	Various lecturers of the School of Humanities	
Duration of module	1 semester	
Offering	Spring semester	

Language	Spanish
Program-specific educational goals	CG 3
Grade	graded
Range of application	B.Sc. Business Administration

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:

Formal: 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: -

Obligatory registration: no

Further information on registration: -

Courses	Hours per week	Self-study
Seminar	2	4
ECTS in total		2
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.	
Preliminary course work	Obligatory attendance and sufficient participation	
Performing lecturer	Various lecturers of the School of Humanities	
Examiner	Various lecturers of the School of Humanities	
Duration of module	1 semester	
Offering	Fall semester	
Language	Spanish	
Program-specific educational goals	CG 3	
Grade	graded	

Range of application	B.Sc. Business Administration
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ii) Spanish without previous knowledge

Module: Foreign Language Skills I: Spanish for beginners without previous knowledge I		
Contents:		
<ul style="list-style-type: none"> • 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...) 		
Learning outcomes:		
<p>Students will have a good command of</p> <p>...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,</p> <p>...reading comprehension: texts in commercial and private letters, description of events and understanding of personal information,</p> <p>...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,</p> <p>...writing: writing short texts and notes about the professional world; summarizing a CV, writing a letter and asking for important information.</p>		
Prerequisites:		
Formal: -		
Recommended: -		
Obligatory registration: yes	Further information on registration: "Student Portal"	
Courses	Hours per week	Self-study
Seminar	2 (additional offer: 2 hours in class/week)	4
ECTS in total		2
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.	
Preliminary course work	Obligatory attendance and sufficient participation	
Performing lecturer	Various lecturers of the School of Humanities	
Examiner	Various lecturers of the School of Humanities	
Duration of module	1 semester	
Offering	Spring semester	

Language	Spanish and German
Program-specific educational goals	CG 3
Grade	graded
Range of application	B.Sc. Business Administration

**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:

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

Recommended: -

Obligatory registration: yes

Further information on registration:

"Student Portal"

Courses

Hours per week

Self-study

Seminar

2

2

(additional offer:
2 hours in
class/week)

ECTS in total

2

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.

Performing lecturer

Various lecturers of the School of Humanities

Examiner

Various lecturers of the School of Humanities

Preliminary course work

Obligatory attendance and sufficient participation

Duration of module

1 semester

Offering

Fall semester

Language

Spanish and German

Program-specific educational goals

CG 3

Grade

graded

Range of application

B.Sc. Business Administration

7.3 “International Cultural Studies” - study at the Business School, University of Mannheim

Module: International Cultural Studies		
Contents: Within the frame of the lecture and seminar, regularly alternating courses will be offered, among other things to the following topics:		
<ul style="list-style-type: none"> • 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:		
Formal: -		
Recommended: -		
Obligatory registration: no		Further information on registration: -
Courses	Hours per week	Self-study
Lectures, seminars	varies	varies
ECTS in total		24
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.	
Preliminary course work	Dependant on the course	
Performing lecturer	Various lecturers of the University of Mannheim	
Examiner	Various lecturers of the University of Mannheim	
Duration of module	1 semester	
Offering	Fall semester	
Language	German, English or other foreign language	
Program-specific educational goals	dependant on the type of course	
Grade	graded	
Range of application	B.Sc. Business Administration	

Foreign Language Skills I and II

For detailed information on the modules of the Foreign Language Skills I and II, c.f. previous chapter.

Foreign Language Skills III

If a third, continuative foreign language module in business language will not be offered in the language option originally chosen by you, you have to select, where appropriate, a complementary partial module from the Foreign Language Skills in **English**. The courses will be offered by the School of the Humanities (<http://www.phil.uni-mannheim.de>).

In the languages **French** and **Spanish**, students with very strong skills in business language can attend courses in the language program of the School of the Humanities. Alternatively, other general-language courses can be attended.

In the language **Italian**, it is possible to attend general-language courses on the advanced level. Likewise, the specialization **Chinese** offers a course on an advanced level that treats in particular economic terminology (<http://chinesisch.bwl.uni-mannheim.de>).

Bachelor Thesis

Module: BA 450 Bachelor Thesis		
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: Formal: semester 6 or higher Recommended: -		
Obligatory registration: yes	Further information on registration: Website of the Faculty, "Student Portal"	
Courses	Hours per week	Self-study
-	-	34
ECTS in total		12
Form of assessment	Thesis, preparation time: 8 weeks	
Preliminary course work	-	
Performing lecturer	Professors of the Business School of the University of Mannheim	
Examiner	Professors of the Business School of the University of Mannheim	
Duration of module	1 semester	
Offering	Spring semester	
Language	English or German	
Program-specific educational goals	CG 1, CG 2, CG 5	
Grade	graded	
Range of application	B.Sc. Business Administration	