

# Module Catalog

**“Business Administration”**

**(B.Sc.)**

University of Mannheim

(Last update: January 2020)

## 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 learning goals (LG) will be covered:

<b>Learning Goal 1</b> (LG 1): Subject-Specific Knowledge: Students are able to apply subject-specific knowledge to identify and solve problems in the relevant academic areas.
---

<b>Learning Goal 2</b> (LG 2): Critical Thinking: Students are able to demonstrate critical thinking skills in business and societal decision making.
---

<b>Learning Goal 3</b> (LG 3): Intercultural Competence and Social Responsibility: Students demonstrate awareness of intercultural diversity and social responsibility.
---

<b>Learning Goal 4</b> (LG 4): Teamwork and Presentation: Students are able to efficiently work in teams and present their results according to professional performance standards.
---

<b>Learning Goal 5</b> (LG 5): Documentation and Writing Skills: Students are proficient in academic writing and can document their problem-solving and thinking process.
---

## Index

Part 1: Module Overview .....	- 4 -
Study plan .....	- 8 -
International Studies .....	- 9 -
Part 2: Detailed Information on the Modules .....	- 10 -
1. Methodological Basics for Economists .....	- 10 -
2. Business Administration .....	- 15 -
2.1 Accounting and Taxation .....	- 15 -
2.2 Banking, Finance and Insurance .....	- 20 -
2.3 Information Systems .....	- 22 -
2.4 Management .....	- 26 -
2.5 Marketing and Sales .....	- 29 -
2.6 Operations Management .....	- 31 -
3. Economics .....	- 32 -
4. Civil and Business Law .....	- 36 -
5. Electives .....	- 38 -
5.1 Electives A (spring 2020) .....	- 38 -
5.1.1. Business Administration .....	- 38 -
5.1.2 Law .....	- 59 -
5.1.3 Economics .....	- 61 -
5.1.4 Study Option IBEA .....	- 62 -
5.2 Electives B .....	- 65 -
6. Ethics and Academic Research & Writing .....	- 66 -
7. International Studies .....	- 69 -
7.1 International Studies – Study Abroad Semester .....	- 70 -
7.2 Foreign Language Skills .....	- 71 -
a) Chinese .....	- 72 -
b) English .....	- 76 -
c) French .....	- 78 -
d) Japanese .....	- 80 -
e) Italian .....	- 83 -
g) Spanish .....	- 86 -
7.3 “International Cultural Studies” .....	- 92 -
8. Bachelor Thesis .....	- 96 -

## 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	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 2020)

Module		ECTS
ACC 451	Financial Accounting II: IFRS	3
TAX 450	Taxing Multinational Firms	3
FIN 452	Corporate Governance	3
FIN 453	Alternative Investments from an Institutional Investor's Perspective	3
IS 451	Technical Fundamentals of Information Systems	3
MAN 450	Entrepreneurship, Innovation and Business Model Design	3
MAN 451	Einführung in das Nonprofit Management	3
MAN 452	Einführung in das Public Management	3
MAN 453	Thinking Beyond Boxes – Advance your Startup!	3
MAN 454	Science for Future – How Scientific Research can Support Sustainable Development	3
MAN 455	Digital Social Innovation Lab – Young Academy	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
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 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



<b>4. Semester</b> SPRING	<b>Title of Module</b>		<b>ECTS</b>
	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

<b>5. Semester</b> FALL	<b>International Studies</b> <b>Semester abroad</b>		<b>ECTS</b>
	International Studies (different modules)		29

<b>6. Semester</b> SPRING	<b>Title of Module</b>		<b>ECTS</b>
	ACC 403	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

<b>Module: CC 301 Analysis</b>		
<b>Contents:</b> Economizing mainly means optimization under constraints. The course "Analysis" provides the essential basic methods to mathematically solve optimization problems. The second key subject is Linear Approximation.  Course content: <ol style="list-style-type: none"><li>1. Functions with multiple variables</li><li>2. Partial Derivatives with multiple variables</li><li>3. Chain Rule</li><li>4. Linear Approximations</li><li>5. Differentials</li><li>6. Implicit Functions Theorem</li><li>7. Multivariate Optimization</li><li>8. Optimization under side conditions</li><li>9. The Extreme Value Theorem</li><li>10. The Envelope Theorem</li><li>11. Comparative Statistics</li></ol>		
<b>Learning outcomes:</b> Students are able to solve optimization problems with and without side conditions, to linearize functions and systems of equations and to use the tools of comparative statistic. The students will have acquired the skill to analyze optimization problems with constraints graphically. The students are able to understand and explain for what the methods learned - Lagrangemethod, Approximation by differentials, etc. - are needed and how they function.		
<b>Prerequisites:</b> <b>Formal:</b> - <b>Recommended:</b> -		
<b>Obligatory registration:</b> no <b>Further information on registration:</b> -		
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Lecture	2	6
Exercise class	2	3
ECTS in total		5
<b>Form of assessment</b>	Written exam (90 min.)	
<b>Preliminary course work</b>	-	
<b>Lecturer/Person in charge</b>	Dr. Steffen Habermalz	

Duration of module	1 semester
Offering	Fall Semester
Language	German
Program-specific educational goals	LG 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*	2*
Exercise class	2*	2*
Tutorial	2*	2*
ECTS in total		3

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

**Module: CC 303 Quantitative Methods****Contents:**

- Basics of linear algebra
- Solvability of linear systems of equations
- Linear optimization
- Simplex algorithm

**Learning outcomes:**

Students are supposed to learn about the fundamental methods of linear algebra and apply them to typical problems in business administration. In particular, different algorithms for the solution of linear systems of equations will be discussed and the concept of linear optimization will be introduced. The solution of these optimization problems plays an important role.

After this class, students should be able to demonstrate and apply program-specific knowledge to identify and solve problems in the respective academic areas.

**Prerequisites:**

**Formal:** -

**Recommended:** -

**Obligatory registration:** no

**Further information on registration:** -

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

<b>Form of assessment</b>	Written exam (45 min.), optional bonus exercises during the semester
<b>Preliminary course work</b>	-
<b>Lecturer/Person in charge</b>	Prof. Dr. Cornelia Schön
<b>Duration of module</b>	*½ semester
<b>Offering</b>	Fall semester (second half)
<b>Language</b>	German
<b>Program-specific educational goals</b>	LG 1, LG 2
<b>Grade</b>	graded
<b>Range of application</b>	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:** -

<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Lecture	4	8
Exercise class	2	2
ECTS in total		8

<b>Form of assessment</b>	Written exam (180 min.)
<b>Preliminary course work</b>	-
<b>Lecturer/Person in charge</b>	Dr. Ingo Steinke
<b>Duration of module</b>	1 semester
<b>Offering</b>	Spring Semester
<b>Language</b>	German
<b>Program-specific educational goals</b>	LG 1
<b>Grade</b>	graded
<b>Range of application</b>	B.Sc. Business Administration, other degree programs

## 2. Business Administration

### 2.1 Accounting and Taxation

<b>Module: ACC 300 Introduction to Financial Accounting</b>		
<b>Contents:</b> <ul style="list-style-type: none"> <li>• Introduction to business activities, overview of financial statements and reporting process</li> <li>• Record keeping basics and financial statement preparation: Balance Sheet</li> <li>• Record keeping basics and financial statement preparation: Income Statement</li> <li>• Balance Sheet: Presenting and analyzing resources and financing</li> <li>• Income Statement: Reporting the results of operating activities</li> <li>• Statement of Cash Flows</li> <li>• Revenue recognition, receivables, and customer advances</li> <li>• Working capital</li> <li>• Long-lived tangible and intangible assets</li> <li>• Notes, bonds, income taxes, and other liabilities</li> <li>• Shareholders' equity: capital contributions and distributions</li> </ul>		
<b>Learning outcomes:</b> 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.		
<b>Prerequisites:</b> <b>Formal:</b> - <b>Recommended:</b> -		
<b>Obligatory registration:</b> no <b>Further information on registration:</b> -		
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Lecture	2	2
Exercise class	2	2
Tutorial	2	2
ECTS in total		6
<b>Form of assessment</b>	Written exam (90 min.), presentation	
<b>Preliminary course work</b>	-	
<b>Lecturer/Person in charge</b>	Rotating: Prof. Dr. Simons, Stephen Campbell, Reeyarn Li	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Fall semester	

Language	English, possibly in German (if announced in time)
Program-specific educational goals	LG 1, LG 2, LG 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:** -

**Recommended:** -

**Obligatory registration:** no

**Further information on registration:** -

<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Lecture	2	2
Exercise class	2	2
Tutorial / Team competition	2	4
ECTS in total	6	

<b>Form of assessment</b>	Written exam (90 min.)
<b>Preliminary course work</b>	-
<b>Lecturer/Person in charge</b>	Prof. Dr. Jens Wüstemann
<b>Duration of module</b>	1 semester
<b>Offering</b>	Fall semester
<b>Language</b>	Usually German; possibly in English if announced in time
<b>Program-specific education goals</b>	LG 1, LG 2
<b>Grade</b>	graded
<b>Range of application</b>	B.Sc. Business Administration

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

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

**ECTS in total** 6

<b>Form of assessment</b>	Elaboration of a case study/a topic in groups and written exam (90 min.)
<b>Preliminary course work</b>	-
<b>Lecturer/Person in charge</b>	Prof. Dr. Christoph Spengel
<b>Duration of module</b>	1 semester
<b>Offering</b>	Fall semester
<b>Language</b>	German
<b>Program-specific education goals</b>	LG 1, LG 2, LG 3, LG 4, LG 5
<b>Grade</b>	graded
<b>Range of application</b>	B.Sc. Business Administration

## Module: ACC 403 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: -

Recommended: -

Obligatory registration: no

Further information on registration: -

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

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

## 2.2 Banking, Finance and Insurance

### Module: FIN 301 Investments and Asset Pricing

#### Contents:

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

#### Learning outcomes:

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

#### Prerequisites:

Formal: -

Recommended: -

Obligatory registration: no

Further information on registration: -

Courses	Hours per week	Self-study
Lecture	2	4
Exercise class	2	4
ECTS in total		6
Form of assessment	Written exam (90 min.)	
Preliminary course work	-	
Lecturer/Person in charge	Prof. Dr. Erik Theissen / Prof. Dr. Oliver Spalt	
Duration of module	1 semester	
Offering	Spring semester	
Language	English	
Program-specific educational goals	LG 1, LG 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:** -

**Recommended:** FIN 301 Investments and Asset Pricing

**Obligatory registration:** yes

**Further information on registration:**

“Student Portal”

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

<b>Form of assessment</b>	Written exam (90 min.), Written voluntary midterm exam (45 min.)
<b>Preliminary course work</b>	-
<b>Lecturer/Person in charge</b>	Prof. Dr. Stefan Ruenzi / Prof. Ernst Maug Ph.D.
<b>Duration of module</b>	1 semester
<b>Offering</b>	Fall semester
<b>Language</b>	English
<b>Program-specific educational goals</b>	LG 1, LG 2
<b>Grade</b>	graded
<b>Range of application</b>	B.Sc. Business Administration

## 2.3 Information Systems

### Module: IS 301 Foundations of Information Systems

#### Contents:

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

#### Learning outcomes:

Students are able to explain the interplay of information technologies, human beings and organizations. They comprehend how information systems are structured and are able to explain the basic functionalities of computer and database systems. Students know the different approaches for the development of information systems and know the basic techniques for the analysis of demands and the design of information systems. They understand the operative and strategic processes for the management of information systems.

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

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

#### Prerequisites:

Formal: -

Recommended: -

**Obligatory registration:** yes, only for  
Tutorial

**Further information on registration:**  
"Student Portal"

Courses	Hours per week	Self-study
Lecture	2	3
Exercise	2	3
Tutorial	1	1

ECTS in total 6

Form of assessment	Written exam (90 min.)
Preliminary course work	-
Lecturer/Person in charge	Prof. Dr. Hartmut Höhle
Duration of module	1 semester
Offering	Spring semester
Language	English
Program-specific educational goals	LG 1, LG 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.

### Outline:

- Business Process Modelling
- Application Systems in
  - Research and Development
  - Marketing and Sales
  - Procurement and Warehousing
  - Production
  - Shipping and Customer Service
  - Finance, Accounting, HR
- Planning and Control Systems

### Literature:

- Mertens et al.: Grundzüge der Wirtschaftsinformatik, 7. Aufl., Springer 2001
- Mertens: Integrierte Informationsverarbeitung, 2 Bde., Bd.1, Operative Systeme in der Industrie, 16. Aufl., Gabler 2007
- Wigand et al.: Introduction to Business Information Systems, Springer 2003

### 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: -

Recommended: -

Obligatory registration: no

### Further information on registration:

Registration for optional tutorials after first lecture session

Courses	Hours per week	Self-study
Lecture	2	3
Exercise	1	2
Tutorial	2	2



ECTS in total		6
Form of assessment	Written exam (90 min.)	
Preliminary course work	-	
Lecturer/Person in charge	Prof. Dr. Armin Heinzl	
Duration of module	1 semester	
Offering	Spring semester	
Language	English	
Program-specific educational goals	LG 1	
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	5
Exercise	1	4
ECTS in total		6
Form of assessment	Written exam (90 min.)	
Preliminary course work	-	
Lecturer/Person in charge	Prof. Dr. Michael Woywode / Dr. Jan-Philipp Ahrens	
Duration of module	1 semester	
Offering	Fall semester	
Language	English	
Program-specific educational goals	LG 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: -

Recommended: -

Obligatory registration: no

Further information on registration:

Website of the chair / "Student Portal"

Courses	Hours per week	Self-study
Lecture	2	4
Exercise class	2	4
ECTS in total		6
Form of assessment	Written Exams (2 x 45 min.)	
Preliminary course work	-	
Lecturer/Person in charge	Prof. Dr. Karin Hoisl / Prof. Dr. Torsten Biemann	
Duration of module	1 semester	
Offering	Spring semester	
Language	English	
Program-specific educational goals	LG 1, LG 2, LG 3	

Grade	graded
Range of application	B.Sc. Business Administration

## 2.5 Marketing and Sales

### Module: MKT 301 Designing the Marketing Mix

#### Contents:

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

#### Learning outcomes:

Students gain a thorough overview 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 exercise class of the semester

Courses	Hours per week	Self-study
Lecture	2	3
Exercise class	1	1
Tutorial	2	3
ECTS in total		6

<b>Form of assessment</b>	Case study presentation (max. points acquirable: 18) Written exam (max. points acquirable: 72, 72 min.)
<b>Preliminary course work</b>	-
<b>Lecturer/Person in charge</b>	Prof. Dr. Dr. h.c. mult. Christian Homburg / Robin Wagner-Fabisch
<b>Duration of module</b>	1 semester
<b>Offering</b>	Spring semester
<b>Language</b>	German
<b>Program-specific educational goals</b>	LG 1, LG 2, LG 4
<b>Grade</b>	graded
<b>Range of application</b>	B.Sc. Business Administration

<b>Module: MKT 401 Strategic Marketing and Marketing in Specific Industry Contexts</b>		
<b>Contents:</b> <ul style="list-style-type: none"> <li>• Marketing strategy</li> <li>• Marketing in specific contexts (service, business-to-consumer marketing, business-to-business marketing, international marketing, and digital marketing)</li> <li>• Customer segmentation, positioning and targeting</li> </ul>		
<b>Learning outcomes:</b> 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.		
<b>Prerequisites:</b> <b>Formal:</b> - <b>Recommended:</b> MKT 301 Marketing I		
<b>Obligatory registration:</b> Only for simulation		<b>Further information on registration:</b> Website of the Chair
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Lecture	2	4
Exercise class / Simulation	1	2
Tutorial	1	2
ECTS in total		6
<b>Form of assessment</b>	Participation in simulation as prerequisite for admission to written exam (90 min.)	
<b>Preliminary course work</b>	-	
<b>Lecturer/Person in charge</b>	Prof. Dr. Sabine Kuester	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Spring semester	
<b>Language</b>	English	
<b>Program-specific educational goals</b>	LG 1, LG 2, LG 3	
<b>Grade</b>	graded	
<b>Range of application</b>	B.Sc. Business Administration	

## 2.6 Operations Management

<b>Module: OPM 301 Operations Management</b>		
<b>Contents:</b> Role of operations management; fundamental planning tasks of operation management; planning methods; main features of production planning, transportation planning and inventory management.		
<b>Learning outcomes:</b> Acquisition and application of basic concepts, theories and methods of operations management. This includes: <ul style="list-style-type: none"> <li>• Understanding of essential planning tasks of operations management</li> <li>• Understanding of key trade-offs in operations management</li> <li>• Ability to structure and model complex planning tasks</li> <li>• Familiarity with common solution methods for planning tasks in operations management</li> </ul>		
<b>Prerequisites:</b> <b>Formal:</b> - <b>Recommended:</b> CC 303 Quantitative Methods		
<b>Obligatory registration:</b> no <b>Further information on registration:</b> -		
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Lecture	2	2
Exercise class	2	2
Tutorial	2	2
ECTS in total		6
<b>Form of assessment</b>	Written exam (90 min.)	
<b>Preliminary course work</b>	-	
<b>Lecturer/Person in charge</b>	Prof. Dr. Moritz Fleischmann / Prof. Dr. Raik Stolletz	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Fall semester	
<b>Language</b>	English	
<b>Program-specific educational goals</b>	LG 1, LG 2	
<b>Grade</b>	graded	
<b>Range of application</b>	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	8
Exercise class	2	2
ECTS in total		8
Form of assessment	Written exam (120 min.)	



Preliminary course work	-
Lecturer/Person in charge	Prof. Dr. Dirk Engelmann / Prof. Dr. Carsten Trenkler
Duration of module	1 semester
Offering	Fall semester
Language	German
Program-specific educational goals	LG 1, LG 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:** -

**Recommended:** Basics of Economics

**Obligatory registration:** no

**Further information on registration:** -

Courses	Hours per week	Self-study
Lecture	4	8
Exercise class	2	2
ECTS in total		8
<b>Form of assessment</b>	Written exam (120 min.)	
<b>Preliminary course work</b>	-	
<b>Lecturer/Person in charge</b>	Prof. Dr. Thomas Tröger / Prof. Dr. Susanne Goldlücke (German version) / Prof. Dr. Thomas Tröger / Dr. Peter Vida (English version)	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Spring semester	
<b>Language</b>	German or English	
<b>Program-specific educational goals</b>	LG 1, LG 2	
<b>Grade</b>	graded	

Range of application	B.Sc. Business Administration other degree programs
----------------------	---

#### 4. Civil and Business Law

<b>Module: LAW 301 Civil Law</b>		
<b>Contents:</b> Introduction to law as stated the first two books of the German civil code (Bürgerliches Gesetzbuch) and to legal methodology.		
<b>Learning outcomes:</b> 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.		
<b>Prerequisites:</b> <b>Formal:</b> - <b>Recommended:</b> -		
<b>Obligatory registration:</b> no		<b>Further information on registration:</b> -
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Lecture with integrated exercise class	5	3
Tutorial	2	2
ECTS in total		6
<b>Form of assessment</b>	Written exam (120 min.)	
<b>Preliminary course work</b>	-	
<b>Lecturer/Person in charge</b>	Dr. Gernot Wirth	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Fall semester	
<b>Language</b>	German	
<b>Program-specific educational goals</b>	LG 1, LG 2, LG 3, LG 4, LG 5	
<b>Grade</b>	graded	
<b>Range of application</b>	B.Sc. Business Administration	

<b>Module: LAW 302 Commercial and Corporate Law</b>		
<b>Contents:</b> Technical terms and methodology of commercial and corporate law		
<b>Learning outcomes:</b> 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.		
<b>Prerequisites:</b> <b>Formal:</b> - <b>Recommended:</b> LAW 301 Civil Law		
<b>Obligatory registration:</b> no <b>Further information on registration:</b> -		
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Lecture with integrated exercise class	5	6
Tutorial	2	3
ECTS in total		8
<b>Form of assessment</b>	Written exam (120 min.)	
<b>Preliminary course work</b>	-	
<b>Lecturer/Person in charge</b>	Dr. Gernot Wirth	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Spring semester	
<b>Language</b>	German	
<b>Program-specific educational goals</b>	LG 1, LG 2, LG 3, LG 4, LG 5	
<b>Grade</b>	graded	
<b>Range of application</b>	B.Sc. Business Administration	

## 5. Electives

### 5.1 Electives A (spring 2020)

In elective A students can choose one out of a range of modules in the fields of Business Administration, Law, and Economics.

#### 5.1.1. Business Administration

<b>Module: ACC 451 Financial Accounting II: IFRS</b>		
<b>Contents:</b> 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).		
<b>Learning outcomes:</b> 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.		
<b>Prerequisites:</b> <b>Formal:</b> not taken ACC 402 <b>Recommended:</b> -		
<b>Obligatory registration:</b> no		<b>Further information on registration:</b> -
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Lecture	1	2
Exercise class	1	2
ECTS in total		3
<b>Form of assessment</b>	Written exam (60 min.)	
<b>Preliminary course work</b>	-	
<b>Lecturer/Person in charge</b>	Prof. Dr. Dirk Simons	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Spring semester	
<b>Language</b>	English	
<b>Program-specific educational goals</b>	LG 1, LG 2	
<b>Grade</b>	graded	

Range of application	B.Sc. Business Administration
----------------------	-------------------------------

## 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: -		
Recommended: -		
Obligatory registration: no	Further information on registration: -	
Courses	Hours per week	Self-study
Lecture	2	4
ECTS in total		3
Form of assessment	Written exam (60 min.)	
Lecturer/Person in charge	Prof. Dr. Katharina Nicolay	
Duration of module	1 semester	
Offering	Spring semester	
Language	English	
Program-specific educational goals	LG 1, LG 2, LG 3	
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:

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

### Prerequisites:

**Formal:** -

**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	4
ECTS in total	3	
Form of assessment	Homework and presentation (20%) Student paper, including classroom presentation (80%)	
Preliminary course work	-	
Lecturer/Person in charge	Prof. Alexandra Niessen-Ruenzi	
Duration of module	1 semester	
Offering	Spring semester	
Language	English	
Program-specific educational goals	LG 1, LG 4, LG 5	

Grade	graded
Range of application	B.Sc. Business Administration

## 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 lecture 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:

Students should 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. Based on the content of this lecture students should be able to explain these asset classes and their related challenges for investors. Students will also learn how institutional investors are organized and how they act in the capital markets.

### Prerequisites:

**Formal:** FIN 301 & FIN 401

**Recommended:** -

**Obligatory registration:** yes

**Further Information on registration:**

Website of the Chair / "Student Portal"

Courses	Hours per week	Self-study
Lecture and Integrated Exercise Class	2	3
ECTS in total		3
Form of assessment	Written Exam (60 min)	
Preliminary course work	-	
Lecturer/Person in charge	Otto Hörner	
Duration of module	1 Semester	
Offering	Spring Semester	
Language	English	
Program-specific educational goals	LG 1, LG 2, LG 3	
Grade	Graded	
Range of application	B.Sc. Business Administration	

## Module: IS 451 Technical Fundamentals of Information Systems

### Contents:

This lecture teaches technical basics of information systems and addresses students that want to gain technical knowledge of information systems for IT-related jobs or Master studies. The lecture covers basic principles of a computer's operations and programming, and gives an introduction to standard algorithms, data structures, and networking. Based on IS 301, the lecture further introduces into software engineering. Topics of the lecture are:

- Basics of digital computers
  - Binary system, data representation
  - Information processing, programming
- Basics of algorithms
- Typical problems of information processing
  - Algorithms for searching and sorting of information
  - Data structures, e.g., arrays, trees, lists, hashing, graphs
  - Complexity estimation
- Distributed systems and computer networks
- Software engineering: basics and interfaces to the departments
  - Development processes
  - Requirements analysis

### Learning outcomes:

Participants of the lecture acquire skills in basic concepts of computers, basic knowledge of algorithms, basic algorithms for searching, sorting and data structures, computer networks and distributed systems and the procedure of software engineering.

### Prerequisites:

Formal: -

Recommended: -

Obligatory registration: no

Further information on registration: -

Courses	Hours per week	Self-study
Lecture	2	4
ECTS in total		3
Form of assessment	Written exam (45 min.)	
Preliminary course work	-	
Lecturer/Person in charge	Prof. Dr. Christian Becker	
Duration of module	1 semester	
Offering	Spring semester	
Language	English	
Program-specific educational goals	LG 1, LG 2	
Grade	graded	
Range of application	B.Sc. Business Administration	

## Module: MAN 450 Entrepreneurship, Innovation and Business Model Design

### Contents:

The course 'Entrepreneurship, Innovation and Business Model Design' introduces concepts of creativity and entrepreneurship and models which facilitate their translation into business models. The course introduces students to the more practical elements of innovation and enterprise activity across multiple contexts along with the exploration of students' own entrepreneurial potential.

This course focuses on two main themes: encouraging students to investigate and experience creative processes and preparing students to implement innovative ideas in the marketplace.

### Learning outcomes:

By the end of the module students will have

- explored and developed their own entrepreneurial creativity,
- invented and presented a new business idea,
- experienced and applied a six stage creative problem solving process,
- developed skills and abilities that can be applied to improve your effectiveness in the rest of your studies,
- developed a business plan for a concrete start up project,
- presented and defended the concept of their start up project in front of an expert board to get feedback.

### Prerequisites:

Formal: -

Recommended: -

Obligatory registration: yes

Further information on registration:

Website of the chair

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

Form of assessment	Creation of a Business Plan and Presentation
Preliminary course work	-
Lecturer/Person in charge	Prof. Dr. Michael Woywode
Duration of module	1 semester
Offering	Spring semester
Language	English
Program-specific educational goals	LG 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: -

Recommended: -

Obligatory registration: no	Further Information on the registration: -	
Courses	Hours per week	Self-study
E-Lecture	0	5
Exercise class	1	
ECTS in total		3
Form of assessment	Exam and case study	
Preliminary course work	-	
Lecturer/Person in charge	Prof. Dr. Bernd Helmig	
Duration of module	1 semester	
Offering	Spring term	
Language	German	
Program-specific educational goals	LG 2, LG 4, LG 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: -

Recommended: -

Obligatory registration: yes

Further information on registration:

Website of the chair / "Student Portal"

Courses

Hours per week

Self-study

Lecture

2

3

Study group

1

ECTS in total

3

Form of assessment

Exam and/or presentation and/or written project/seminar work

Preliminary course work

-

Lecturer/Person in charge

Prof. Dr. Bernd Helmig

Duration of module

1 semester

Offering

Spring semester

Language

German

Program-specific educational goals

LG 1, LG 2, LG 3, LG 4, LG 5

Grade

graded

Range of application

B.Sc. Business Administration



**Module: MAN 453 Thinking Beyond Boxes – Advance your Startup!****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:**

-

**Recommended:**

Own advanced startup project, please consult instructors

**Obligatory registration:** yes**Further Information on the registration:**[www.mcei.de/teaching/undergraduate](http://www.mcei.de/teaching/undergraduate)**Courses****Hours per week****Self-study**

Lecture / Workshop / Project

1

5

ECTS in total

3

**Form of assessment**20% Written exam  
40% Final pitch presentation (team)  
40% Final business plan/ report (team)**Preliminary course work**

-

**Lecturer/Person in charge**

Prof. Dr. Michael Woywode, Dr. Jan Zybur

**Duration of module**

1 Semester

**Offering**

Spring semester

**Language**

English

**Program-specific educational goals**

LG 1, LG 2, LG 4, LG 5

**Grade**

graded

**Range of application**

B.Sc. Business Administration

## 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. The lecture series will comprise 6 sessions with 12 talks (i.e., always 2 talks on one day) with approx. 60 minutes presentation, 30 minutes discussion per talk.

### 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:** -

**Recommended:** Interest in sustainability and scientific methods

**Obligatory registration:** yes

**Further Information on the registration:**

Website of the CSR chair

**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.

**Lecturer/Person in charge**

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 455 Digital Social Innovation Lab – Young Academy

### Content:

The Digital Social Innovation Lab-Young Academy is a learning format with workshop sessions in which students work in teams (four to five students) and apply Design Thinking methods to develop an idea for a digital social start-up. In the classroom sessions, students will start with ideation and idea-reframing and then develop their own digital social business model. Additionally, they will learn about social impact measurement and get input on storytelling and a pitch training. At the end of the seminar, all the student teams will have to present their business ideas at the final pitch event in front of an expert jury! In addition, the students have to submit a written summary of the social business model canvas.

Students of Business Informatics additionally have to complete a MOOC (Massive Open Online Course). Here they will get more information about the topic „Purpose and New Work“. Students will participate in the MOOC parallel to the offline workshops which will contain short knowledge quizzes. To participate at the final examination, all parts of the MOOC have to be completed.

### Learning outcomes:

Besides applying methods of Design Thinking, participants will get to know the basics of purpose-driven business modelling as well as social impact measurement. They will gain a deeper understanding of how social entrepreneurship/intrapreneurship can contribute to sustainable development as defined in the United Nations Sustainable Development Goals.

### Prerequisites: -

#### Formal: -

**Recommended:** General interest in the topics of digitalization, sustainability, and social entrepreneurship.

**Obligatory registration:** yes

### Further Information on the registration:

Website of the CSR chair / Portal2 / Website of the area of Business Informatics

Courses	Hours per week	Self-study	ECTS
Seminar			
Bachelor Business Administration	2	4	3
Bachelor Business Informatics	2	10	6
<b>Form of assessment</b>	Presentation at the final pitch event (20%) and written summary of the social business model canvas, 12 pages (80%)		
<b>Preliminary Course Work</b>	Business Administration Students: - Business Informatic Students: Completion of the MOOC		
<b>Lecturer/Person in charge</b>	Prof. Dr. Laura Marie Edinger-Schons		
<b>Duration of module</b>	1 semester		
<b>Offering</b>	Spring term		
<b>Language</b>	English		
<b>Program-specific educational goals</b>	LG 1, LG 3, LG 4		

Grade	Graded
Range of application	B.Sc. Business Administration

**Module: MAN 455 Digital Social Innovation Lab – Young Academy****Content:**

The Digital Social Innovation Lab - Young Academy is a learning format with workshop sessions in which students work in teams (four to five students) and apply Design Thinking methods to develop an idea for a digital social start-up. In the classroom sessions, students will start with ideation and idea-reframing and then develop their own digital social business model. Additionally, they will learn about social impact measurement and get input on storytelling and a pitch training. At the end of the seminar, the student teams will have to present their project ideas at the final pitch event in front of an expert jury.

**Learning outcomes:**

Besides applying methods of Design Thinking, participants will get to know the basics of purpose-driven business modelling as well as social impact measurement. They will gain a deeper understanding of how digital social innovation can contribute to sustainable development as defined in the United Nations Sustainable Development Goals.

**Prerequisites: -****Formal: -**

**Recommended:** General interest in the topics of digitalization, sustainability, and social entrepreneurship.

**Obligatory registration:** yes

**Further Information on the registration:**  
Website of the CSR chair / Portal2

Courses	Hours per week	Self-study	ECTS
Seminar	2 SWS	4 SWS	3
<b>Form of assessment</b>	Presentation at the final pitch event (20%) and written summary of the social business model canvas, 12 pages (80%)		
<b>Lecturer/Person in charge</b>	Prof. Dr. Laura Marie Edinger-Schons		
<b>Duration of module</b>	1 semester		
<b>Offering</b>	Spring term		
<b>Language</b>	English		
<b>Program-specific educational goals</b>	LG 1, LG 3, LG 4		
<b>Grade</b>	Graded		
<b>Range of application</b>	B.Sc. Business Administration		

**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:** -

**Recommended:** MKT 301

**Obligatory registration:** no

**Further information on registration:** -

**Courses****Hours per week****Self-study**

Lecture (with included exercise)

2

4

ECTS in total

3

**Form of assessment**

Written exam (60 min.)

**Preliminary course work**

-

**Lecturer/Person in charge**

Prof. Dr. Florian Kraus

**Duration of module**

1 semester

**Offering**

Spring semester

**Language**

English

**Program-specific educational goals**

LG 1, LG 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, computer-based exercises, and home assignments to be accomplished in teamwork.

### 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:** -

**Recommended:** Operations Management (OPM 301)

**Obligatory registration:** yes

**Further information on registration:** ILIAS

### Courses

### Hours per week

### Self-study

Lecture & Exercises

2

4

ECTS in total

3

### Form of assessment

Assignment with final presentation

### Preliminary course work

-

### Lecturer/Person in charge

Prof. Dr. Cornelia Schön

### Duration of module

1 semester

### Offering

Spring semester

### Language

English

Program-specific educational goals	LG1, LG2, LG3
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 course 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 course 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 course consists of integrated lectures, cases, and negotiation simulations.

### Learning outcomes:

This course 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: -

Recommended: -

Obligatory registration: yes

Further Information on registration:

Website of the Chair / "Student Portal"

Courses	Hours per week	Self-study
Lecture with integrated exercises	2	4
ECTS in total		3
Form of assessment	Assignment (30%) and written exam (70%)	
Preliminary course work	-	
Preliminary course work	-	
Lecturer/Person in charge	Prof. Dr. Christoph Bode	
Duration of module	1 semester	
Offering	Spring semester	

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

### 5.1.2 Law

<b>Module: LAW 450 Property and Collateral Security Law</b>		
<b>Contents:</b> Subject of the module is the third book of the German civil code (Bürgerliches Gesetzbuch) and its effects on economic practice		
<b>Learning outcomes:</b> 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.		
<b>Prerequisites:</b> <b>Formal:</b> - <b>Recommended:</b> Bürgerliches Recht (LAW 301)		
<b>Obligatory registration:</b> no		<b>Further information on registration:</b> -
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Lecture	2	4
ECTS in total		3
<b>Form of assessment</b>	Written exam (90 min.)	
<b>Preliminary course work</b>	-	
<b>Lecturer/Person in charge</b>	Dr. Gernot Wirth	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Spring semester	
<b>Language</b>	German	
<b>Program-specific educational goals</b>	LG 2	
<b>Grade</b>	graded	
<b>Range of application</b>	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:** -

**Recommended:** Bürgerliches Recht (LAW 301)

**Obligatory registration:** no

**Further information on registration:** -

<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Lecture	2	4
ECTS in total		3
<b>Form of assessment</b>	Written exam (90 min.)	
<b>Preliminary course work</b>	-	
<b>Lecturer/Person in charge</b>	Dr. Gernot Wirth	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Spring semester	
<b>Language</b>	German	
<b>Program-specific educational goals</b>	LG 2	
<b>Grade</b>	graded	
<b>Range of application</b>	B.Sc. Business Administration	

### 5.1.3 Economics

<b>Module: Macroeconomics A</b>		
<b>Contents:</b> <ul style="list-style-type: none"> <li>• Economic Growth: saving, interest rates and capital accumulation; technological progress; human capital; money, inflation and economic growth.</li> <li>• The Labor Market: unemployment; wages and salaries; technological progress and wage inequality.</li> <li>• The Open Economy: exports and imports; capital flows; exchange rates; globalization and economic growth; globalization and the labor market.</li> <li>• Economic Policy: fiscal policy and tax reform; labor market reform; social security reform; health reform.</li> </ul>		
<b>Learning outcomes:</b> 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.		
<b>Prerequisites:</b> <b>Formal:</b> - <b>Recommended:</b> Basics of Economics		
<b>Obligatory registration:</b> no <b>Further information on registration:</b> -		
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Lecture	4	8
Exercise class	2	2
ECTS in total		8
<b>Form of assessment</b>	Written exam (120 min.)	
<b>Preliminary course work</b>	-	
<b>Lecturer/Person in charge</b>	Prof. Tom Krebs, Ph.D. (German version) / Dr. Christian Manger (English version)	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Spring semester	
<b>Language</b>	German or English	
<b>Program-specific educational goals</b>	LG 1, LG 2	
<b>Grade</b>	graded	
<b>Range of application</b>	B.Sc. Business Administration	

### 5.1.4 Study Option IBEA

<b>Module: ICS 470 Business, Culture, and Society</b>		
<b>Contents:</b> This seminar is designed to provide students with a comprehensive overview on the state of the art of the German economic system and how Germany has managed to emerge as a winner from the European crisis without neglecting future opportunities and threats. The course covers the following topics: <ul style="list-style-type: none"> <li>• Strengths of the German economy such as             <ul style="list-style-type: none"> <li>• German “Mittelstand” and its business culture</li> <li>• Vocational training</li> <li>• export world champion</li> </ul> </li> <li>• Recent reforms of the labour market and welfare system and its consequences for the German economy and society</li> <li>• German Angst</li> <li>• Remaining differences between East and West</li> <li>• Importance of foreign work force</li> <li>• Current issues and future challenges</li> </ul>		
<b>Learning outcomes:</b> Understand the German economy and the country’s position within Europe. Being able to critically reflect on current and future topics from a German/European point of view and thus being able to reflect on other countries’ perspectives in general.		
<b>Prerequisites:</b> Formal: - Recommended: -		
<b>Obligatory registration:</b> no	<b>Further Information on the registration:</b> -	
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Lecture	2	2
ECTS in total		2
<b>Form of assessment</b>	Written exam (90 min.)	
<b>Preliminary course work</b>	-	
<b>Lecturer/Person in charge</b>	Alexander Pfisterer	
<b>Duration of module</b>	1 semester (bloc introduction; end/exam: mid term)	
<b>Offering</b>	Spring term	
<b>Language</b>	English	
<b>Program-specific educational goals</b>	LG 1, LG 2, LG 3	
<b>Grade</b>	graded	
<b>Range of application</b>	B.Sc. Business Administration, only open to students participating in the IBEA program	

## 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: -

Recommended: -

Obligatory registration: no

Further Information on the registration: -

Courses	Hours per week	Self-study
Lectures	2	2
Interactive Case Studies	2	6
ECTS in total		6

Form of assessment	Written exam (90 min.), presentation of case studies
Preliminary course work	-
Lecturer/Person in charge	Prof. Dr. Christoph Spengel
Duration of module	1 Semester
Offering	Spring Semester
Language	English
Program-specific educational goals	LG 1, LG 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.

<b>Module: Various modules in the field of "Managerial Skills" (CC 307)</b>		
<b>Contents:</b> Depending on enrollment, the area provides basic knowledge on subjects of occupational competence, expertise, methodological competence, and soft skills.		
<b>Learning outcomes:</b> 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.		
<b>Prerequisites:</b> <b>Formal:</b> - <b>Recommended:</b> -		
<b>Obligatory registration:</b> yes		<b>Further information on registration:</b> "Student Portal"
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Block seminar	1	1
ECTS in total		1
<b>Form of assessment</b>	Participation	
<b>Preliminary course work</b>	-	
<b>Lecturer/Person in charge</b>	Various lecturers (business experts)	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Spring semester	
<b>Language</b>	German/English	
<b>Program-specific educational goals</b>	LG 2, LG 4, LG 5	
<b>Grade</b>	not graded	
<b>Range of application</b>	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: -

Recommended: -

Obligatory registration: no

Further information on registration: -

Courses	Hours per week	Self-study
Lecture	4	2
ECTS in total		3
Form of assessment	Written exam (60 min.)	
Preliminary course work	-	
Lecturer/Person in charge	Prof. Dr. Bernward Gesang	
Duration of module	1 semester	
Offering	Spring semester	
Language	German	

Program-specific educational goals	LG 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

- 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: -

Recommended: -

Obligatory registration: yes

Further information on registration: "Student portal"

Courses	Hours per week	Self-study
Seminar & MOOC	0,5	25

ECTS in total 1

Form of assessment	Written homework
Preliminary course work	-
Lecturer/Person in charge	Different lecturers/Dr. Andrea Klein
Duration of module	1 semester
Offering	Spring semester
Language	German
Program-specific educational goals	LG 2, LG 5
Graded	Not graded
Range of application	B.Sc. Business Administration

\* only for students starting their studies in fall 2017 or later; students starting their studies in fall 2016 or earlier have to do Präsentation Skills & Rethorics.

## **7. International Studies**

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

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

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

Detailed information can be found in the subchapters 7.1 and 7.2.

## 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).

<b>Module: International Studies</b>		
<b>Contents:</b> dependant on the type of course		
<b>Learning outcomes:</b> 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.		
<b>Prerequisites:</b> <b>Formal:</b> - <b>Recommended:</b> -		
<b>Obligatory registration:</b> no		<b>Further information on registration:</b> -
<b>Courses</b> Lectures, seminars, tutorials	<b>Hours per week</b> depends on the course	<b>Self-study</b> depends on the course
ECTS in total		29
<b>Form of assessment</b>	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.	
<b>Preliminary course work</b>	dependant on the type of course	
<b>Lecturer/Person in charge</b>	Lecturers of the university abroad	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Fall semester	
<b>Language</b>	English or other foreign language	
<b>Program-specific educational goals</b>	dependant on the type of course	
<b>Grade</b>	graded	
<b>Range of application</b>	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-mannheim.de>).

<b>Module: Foreign Language Skills I: Chinese I</b>		
<b>Contents:</b> 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.		
<b>Learning outcomes</b> 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.		
<b>Prerequisites:</b> <b>Formal:</b> - <b>Recommended:</b> -		
<b>Obligatory registration:</b> yes		<b>Further information on registration:</b> "Student Portal"
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Lecture	2	2
(additional offer: Exercise)	(2)	
ECTS in total		2
<b>Form of assessment</b>	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.	
<b>Preliminary course work</b>	Obligatory attendance and sufficient participation	
<b>Lecturer/Person in charge</b>	Didi Zhang	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Spring semester	
<b>Language</b>	Chinese and German	
<b>Program-specific educational goals</b>	LG 3	
<b>Grade</b>	graded	
<b>Range of application</b>	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	2
(Additional offer: Exercise)	(2)	
(Additional offer: Seminar)	(2)	
ECTS in total		2

<b>Form of assessment</b>	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.
<b>Preliminary course work</b>	Obligatory attendance and sufficient participation
<b>Lecturer/Person in charge</b>	Didi Zhang
<b>Duration of module</b>	1 semester
<b>Offering</b>	Fall semester
<b>Language</b>	Chinese and German
<b>Program-specific educational goals</b>	LG 3
<b>Grade</b>	graded
<b>Range of application</b>	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	2
(additional offer: Exercise)	(2)	-
ECTS in total		2

<b>Form of assessment</b>	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.
<b>Preliminary course work</b>	Obligatory attendance and sufficient participation
<b>Lecturer/Person in charge</b>	Didi Zhang
<b>Duration of module</b>	1 semester
<b>Offering</b>	Spring semester
<b>Language</b>	Chinese and German
<b>Program-specific educational goals</b>	LG 1, LG 3
<b>Grade</b>	graded
<b>Range of application</b>	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	2
(additional offer: Exercise)	(2)	-
(additional offer: Seminar)	(2)	-
ECTS in total		2

<b>Form of assessment</b>	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.
<b>Preliminary course work</b>	Obligatory attendance and sufficient participation
<b>Lecturer/Person in charge</b>	Didi Zhang
<b>Duration of module</b>	1 semester
<b>Offering</b>	Fall semester
<b>Language</b>	Chinese and German
<b>Program-specific educational goals</b>	LG 1, LG 3
<b>Grade</b>	graded
<b>Range of application</b>	B.Sc. Business Administration

## 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](http://www.anglistik.uni-mannheim.de/anglistik_fuer_ww/startseite/index.html))

<b>Module: Foreign Language Skills I: Current Topics</b>		
<b>Contents:</b> <ul style="list-style-type: none"> <li>• Development of a technical vocabulary with an emphasis on economy and politics</li> <li>• Basic principles of research, processing and evaluation of news</li> <li>• Contextualizing of selected aspects of the contents taught in the economic lectures</li> <li>• Provision of regional topics</li> <li>• Encouragement of listening and reading comprehension as well as oral and written capability of expression</li> </ul>		
<b>Learning outcomes:</b> 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.		
<b>Prerequisites:</b> <b>Formal:</b> - <b>Recommended:</b> -		
<b>Obligatory registration:</b> yes		<b>Further information on registration:</b> "Student Portal"
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Seminar	2	2
ECTS in total		2
<b>Form of assessment</b>	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.	
<b>Preliminary course work</b>	Obligatory attendance and sufficient participation	
<b>Lecturer/Person in charge</b>	Jennifer Bauer / Christiane Koch	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Spring and fall semester	
<b>Language</b>	English	
<b>Program-specific educational goals</b>	LG 3	
<b>Grade</b>	graded	
<b>Range of application</b>	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	2
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	
Lecturer/Person in charge	Jennifer Bauer / Christiane Koch	
Duration of module	1 semester	
Offering	Spring and fall semester	
Language	English	
Program-specific educational goals	LG 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/>).

<b>Module: Foreign Language Skills I: Français – langue des affaires I</b>		
<b>Contents:</b> Varying current topics on the French economy, e.g.: <ul style="list-style-type: none"> <li>• Job market/unemployment</li> <li>• Minimum wage</li> <li>• Labor time</li> <li>• Labor unions/employers' organizations</li> <li>• Sectors of the economy</li> <li>• Institutions</li> <li>• Interculturality</li> </ul>		
<b>Learning outcomes:</b> 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.		
<b>Prerequisites:</b> <b>Formal:</b> 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). <b>Recommended:</b> -		
<b>Obligatory registration:</b> yes		<b>Further information on registration:</b> "Student Portal"
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Seminar	2	2
ECTS in total		2
<b>Form of assessment</b>	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.	
<b>Preliminary course work</b>	Obligatory attendance and sufficient participation	
<b>Lecturer/Person in charge</b>	Various lecturers of the School of Humanities	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Spring semester	
<b>Language</b>	French	
<b>Program-specific educational goals</b>	LG 3	
<b>Grade</b>	graded	
<b>Range of application</b>	B.Sc. Business Administration	

**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	2
ECTS in total		2
<b>Form of assessment</b>	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.	
<b>Preliminary course work</b>	Obligatory attendance and sufficient participation	
<b>Lecturer/Person in charge</b>	Various lecturers of the School of Humanities	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Fall semester	
<b>Language</b>	French	
<b>Program-specific educational goals</b>	LG 3	
<b>Grade</b>	graded	
<b>Range of application</b>	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>).

<b>Module: Foreign Language Skills I: Modern Japanese I</b>		
<b>Contents:</b> <ul style="list-style-type: none"> <li>• Introduction to the script system with Kana and Kanji</li> <li>• Greeting, introduction of yourself and simple conversation</li> <li>• Numbers, time and calendar</li> <li>• MASU forms and the most important inflection forms (adjective and verb)</li> <li>• Basic cultural knowledge</li> </ul>		
<b>Learning outcomes:</b> 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.		
<b>Prerequisites:</b> <b>Formal:</b> - <b>Recommended:</b> Previous knowledge of the Japanese language is beneficial. In principle, it is possible (with increased work load) to master the seminar without previous knowledge.		
<b>Obligatory registration:</b> yes		<b>Further information on registration:</b> "Student Portal"
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Seminar	2 (additional offer: 4 hours per class/week)	2
ECTS in total		2
<b>Form of assessment</b>	Written exam (90 min.). The examiner will determine the exact form in accordance with the requirements of the module element.	
<b>Preliminary course work</b>	Obligatory attendance and sufficient participation	
<b>Lecturer/Person in charge</b>	Ryoko Aoyagi	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Spring semester	
<b>Language</b>	Japanese and German	
<b>Program-specific educational goals</b>	LG 3	
<b>Grade</b>	graded	
<b>Range of application</b>	B.Sc. Business Administration	



## 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)	2
ECTS in total		2
<b>Form of assessment</b>	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.	
<b>Preliminary course work</b>	Obligatory attendance and sufficient participation	
<b>Lecturer/Person in charge</b>	Ryoko Aoyagi	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Fall semester	
<b>Language</b>	Japanese and German	
<b>Program-specific educational goals</b>	LG 3	
<b>Grade</b>	graded	
<b>Range of application</b>	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 2<sup>nd</sup> and 4<sup>th</sup> 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/>).

<b>Module: Foreign Language Skills I: L'italiano per gli affari I</b>		
<b>Contents:</b> <ul style="list-style-type: none"> <li>• Labor, occupations, environment and economy, tourism</li> <li>• Globalization, crisis and unemployment</li> <li>• Professional life in Italy</li> <li>• Information about corporations</li> <li>• Sales and trade, acquisition and sales – technical vocabulary of the respective fields</li> <li>• Sales: types of corporations and their structure</li> <li>• Cultural studies: socio-political and cultural topics (history, political system, educational and health system, parties and trade unions...)</li> <li>• Italy and the EU</li> <li>• Consolidation of word pool in these fields and of different grammatical topics up to GER-level B1/B2</li> </ul>		
<b>Learning outcomes:</b> 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.		
<b>Prerequisites:</b> <b>Formal:</b> 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. <b>Recommended:</b> -		
<b>Obligatory registration:</b> yes		<b>Further information on registration:</b> “Student Portal”
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Seminar	2	2
ECTS in total		2
<b>Form of assessment</b>	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.	
<b>Preliminary course work</b>	Obligatory attendance and sufficient participation	
<b>Lecturer/Person in charge</b>	Various lecturers of the School of Humanities	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Spring semester	
<b>Language</b>	Italian	
<b>Program-specific educational goals</b>	LG 3	

Grade	graded
Range of application	B.Sc. Business Administration

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

### Contents:

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

### Learning outcomes:

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

### Prerequisites:

**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 affari I

**Recommended:** -

**Obligatory registration:** yes

**Further information on registration:**  
"Student Portal"

Courses	Hours per week	Self-study
Seminar	2	2
ECTS in total		2
<b>Form of assessment</b>	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.	
<b>Lecturer/Person in charge</b>	Various lecturers of the School of Humanities	
<b>Preliminary course work</b>	Obligatory attendance and sufficient participation	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Fall semester	
<b>Language</b>	Italian	
<b>Program-specific educational goals</b>	LG 3	
<b>Grade</b>	graded	
<b>Range of application</b>	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

<b>Module: Foreign Language Skills I: Español para economistas I</b>		
<b>Contents:</b> <ul style="list-style-type: none"><li>• Labor, occupations, environment and economy, tourism</li><li>• Globalization, crisis and unemployment</li><li>• Professional life in Spain and Latin America</li><li>• Information about corporations</li><li>• Sales and trade, acquisition and sales – technical vocabulary of the respective fields</li><li>• Sales: types of corporations and their structure</li><li>• Cultural studies: socio-political and cultural topics (history, political system, educational and health system, parties and trade unions...)</li><li>• Spain and the EU</li><li>• The economic condition of Latin America</li><li>• Consolidation of word pool in these fields and of different grammatical topics up to GER-level B1/B2</li></ul>		
<b>Learning outcomes:</b> <p>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.</p>		
<b>Prerequisites:</b>		
<b>Formal:</b> 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).		
<b>Recommended:</b> -		
<b>Obligatory registration:</b> no <b>Further information on registration:</b> -		
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Seminar	2	2
ECTS in total		2
<b>Form of assessment</b>	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.	
<b>Preliminary course work</b>	Obligatory attendance and sufficient participation	
<b>Lecturer/Person in charge</b>	Various lecturers of the School of Humanities	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Spring semester	
<b>Language</b>	Spanish	

Program-specific educational goals	LG 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	2
ECTS in total		2

<b>Form of assessment</b>	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.
<b>Preliminary course work</b>	Obligatory attendance and sufficient participation
<b>Lecturer/Person in charge</b>	Various lecturers of the School of Humanities
<b>Duration of module</b>	1 semester
<b>Offering</b>	Fall semester
<b>Language</b>	Spanish
<b>Program-specific educational goals</b>	LG 3
<b>Grade</b>	graded
<b>Range of application</b>	B.Sc. Business Administration



ii) Spanish without previous knowledge

<b>Module: Foreign Language Skills I:</b> <b>Spanish for beginners without previous knowledge I</b>		
<b>Contents:</b> <ul style="list-style-type: none"> <li>• Professional life in Spain and Latin America</li> <li>• Sales and trade, acquisition and sales</li> <li>• Communication within companies</li> <li>• Applications</li> <li>• Cultural studies: sociopolitical and cultural topics (history, political system, educational and health system...)</li> </ul>		
<b>Learning outcomes:</b> Students will have a good command of ...listening comprehension: elementary comprehension with standard language and language of the business world, if it is about persons, family, living, life, business relationships and education, ...reading comprehension: texts in commercial and private letters, description of events and understanding of personal information, ...coherent speaking: personal introduction, origin, education, experiences and events. Arranging appointments and meetings, introducing yourself and others, describing in simple coherent sentences; shortly explaining information about professional life and describing it, ...writing: writing short texts and notes about the professional world; summarizing a CV, writing a letter and asking for important information.		
<b>Prerequisites:</b> <b>Formal:</b> - <b>Recommended:</b> -		
<b>Obligatory registration:</b> yes		<b>Further information on registration:</b> "Student Portal"
<b>Courses</b> Seminar	<b>Hours per week</b> 2 (additional offer: 2 hours in class/week)	<b>Self-study</b> 2
ECTS in total		2
<b>Form of assessment</b>	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.	
<b>Preliminary course work</b>	Obligatory attendance and sufficient participation	
<b>Lecturer/Person in charge</b>	Various lecturers of the School of Humanities	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Spring semester	
<b>Language</b>	Spanish and German	

Program-specific educational goals	LG 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**

Seminar

**Hours per week**

2  
 (additional offer:  
 2 hours in  
 class/week)

**Self-study**

2

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.

**Lecturer/Person in charge**

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**

LG 3

**Grade**

graded

**Range of application**

B.Sc. Business Administration

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

<b>Module: International Cultural Studies</b>		
<b>Contents:</b> 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"> <li>• Languages in Contact</li> <li>• Intercultural Encounters</li> <li>• Globalization</li> <li>• New Media</li> <li>• Cultural Theory</li> </ul>		
<b>Learning outcomes:</b> 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.		
<b>Prerequisites:</b> <b>Formal:</b> - <b>Recommended:</b> -		
<b>Obligatory registration:</b> no <b>Further information on registration:</b> -		
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Lectures, seminars	varies	varies
ECTS in total		24
<b>Form of assessment</b>	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.	
<b>Preliminary course work</b>	Dependant on the course	
<b>Lecturer/Person in charge</b>	Various lecturers of the University of Mannheim	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Fall semester	
<b>Language</b>	German, English or other foreign language	
<b>Program-specific educational goals</b>	dependant on the type of course	
<b>Grade</b>	graded	
<b>Range of application</b>	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>).

<b>Module: Foreign Language Skills III: English</b>		
<b>Contents:</b> <ul style="list-style-type: none"><li>• Development of an expanded, well-founded technical vocabulary</li><li>• Specific spoken language training</li><li>• Presentation of terminology from the field of media, politics and society</li><li>• Presentation of cultural and historical contents (USA, Canada, Great Britain, Ireland and Australia)</li></ul>		
<b>Learning outcomes:</b> <p>In the course of this lecture, related to the Anglophone world, the main focus lies on the consolidation of the specific cultural competencies in addition to the continual expansion of a well-founded terminology in relation to cultural studies. In this third module, students are supposed to become familiar with national characteristics from history, politics and society.</p>		
<b>Prerequisites:</b> <b>Formal:</b> Foreign Language Skills II <b>Recommended:</b> -		
<b>Obligatory registration:</b> no <b>Further information on registration:</b> -		
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Seminar	6	4
ECTS in total		5
<b>Form of assessment</b>	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.	
<b>Preliminary course work</b>	Obligatory attendance and sufficient participation	
<b>Lecturer/Person in charge</b>	Jennifer Bauer / Christiane Koch	
<b>Duration of module</b>	1 semester	

Offering	Fall semester
Language	English
Program-specific educational goals	LG 3
Grade	graded
Range of application	B.Sc. Business Administration

**Module: Foreign Language Skills III: Japanese III****Contents:**

- Consolidation of grammatical knowledge and vocabulary
- Basics of oral and written language
- Consolidation of Kanji knowledge
- Consolidation of cultural knowledge

**Learning outcomes:**

By the end of the module students deepened their language knowledge and expanded their well-founded vocabulary. The students acquired cultural knowledge and are proficient in handling Japanese newspapers.

**Prerequisites:**

**Formal:** Foreign Language Skills II

**Recommended:** -

**Obligatory registration:** no

**Further information on registration:** -

Courses	Hours per week	Self-study
Seminar	6 (additional offer: 2 hours in class/week)	4

ECTS in total 5

<b>Form of assessment</b>	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.
<b>Preliminary course work</b>	Obligatory attendance and sufficient participation
<b>Lecturer/Person in charge</b>	Ryoko Aoyagi
<b>Duration of module</b>	1 semester
<b>Offering</b>	Fall semester
<b>Language</b>	Japanese and German
<b>Program-specific educational goals</b>	LG 3
<b>Grade</b>	graded
<b>Range of application</b>	B.Sc. Business Administration

## 8. Bachelor Thesis

<b>Module: BA 450 Bachelor Thesis</b>		
<b>Contents:</b> Students work independently on a topic from the field of business administration.		
<b>Learning outcomes:</b> 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.		
<b>Prerequisites:</b> <b>Formal:</b> - <b>Recommended:</b> -		
<b>Obligatory registration:</b> yes		<b>Further information on registration:</b> Website of the Faculty, "Student Portal"
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
-	-	24
ECTS in total		12
<b>Form of assessment</b>	Thesis, preparation time: 8 weeks	
<b>Preliminary course work</b>	-	
<b>Lecturer/Person in charge</b>	Professors of the Business School of the University of Mannheim	
<b>Duration of module</b>	1 semester	
<b>Offering</b>	Spring semester	
<b>Language</b>	English or German	
<b>Program-specific educational goals</b>	LG 1, LG 2, LG 5	
<b>Grade</b>	graded	
<b>Range of application</b>	B.Sc. Business Administration	