UNIVERSITY OF MANNHEIM
Business School

Turning talent into impact

MODULE CATALOG

for the academic year 2026/27
last update: July 2026

For students starting their studies in the Fall Semester 2026

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

AACSB ACCREDITED · EQUIS ACCREDITED · ASSOCIATION OF MBAS ACCREDITED

Table of contents

Abbreviations & Explanations 4

1 Methodological Foundations of Economics and Business Administration 5

2 Core Competencies Business Administration 12

3 Advanced Studies in Business Administration 24

4 Economics and Law 32

5 Electives 36

5.1 Global Skills Lab 36

5.2 Recent Issues in Business 37

6 International 57

6.1 International Studies 57

6.2 International Cultural Studies 58

7 Bachelor's Thesis 59

Structure and Concept of the Program

The bachelor's program in **Business Administration** provides students with a comprehensive foundation in business and economics. With its integrated one-semester stay at an international partner university, its interdisciplinary links with subjects from related academic fields, and its two elective areas, "Global Skills Lab" and "Recent Issues in Business," the program has a distinctive profile.

In **"Recent Issues in Business"**, students can choose from a wide range of subjects in Business Administration as well as Macroeconomics (Economics). The **"Global Skills Lab"** offers a broad selection of language courses. In addition, students can take courses focusing on methodological, social, and personal competencies. This allows them to integrate subjects such as Project Management, Change Management, Leadership, Conflict Management, Teamwork, Diversity Management, Mind Mapping, or Time and Self-Management into their curriculum.

As tomorrow's decision-makers, students in the bachelor's degree program in Business Administration are also introduced at an early stage to the topics of **Ethics** and **Responsible Management**. In accordance with the examination regulations, the degree program comprises the following areas:

- Methodological Foundations of Economics and Business Administration (22 ECTS)
- Core Competencies in Business Administration (56 ECTS)
- Advanced Studies in Business Administration (30 ECTS)
- Economics and Law (22 ECTS)
- Electives "Global Skills Lab" (6 ECTS) and "Recent Issues in Business" (3 or 8 ECTS)
- International Studies (29 ECTS)
- Bachelor's Thesis (12 ECTS)

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

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

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

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

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

Abbreviations & Explanations

DE: Course is taught in German.

EN: Course is taught in English.

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

FSS: Spring semester

HWS: Fall semester

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

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

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

SWS (weekly working hours): Number of hours you need to dedicate to the course per week ("**S**emester**w**ochen**s**tunden"). They are subdivided in “contact hours” (time you participate in lectures) and “independent study time” (time you need to prepare for lectures and assessments). 1 SWS equals 45 minutes.

1 Methodological Foundations of Economics and Business Administration

Students must successfully complete all courses in **Methodological Foundations of Economics and Business Administration** (22 ECTS).

Module: CC 301 Analysis

DE

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

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

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

Prerequisites for participation
Necessary: –
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	6 SWS
Exercise class	2 SWS	4 SWS

ECTS credits	5
Graded	yes
Workload	150h
Language	German
Preliminary course work	–
Form of assessment	Written exam (90 min)
Restricted admission	no
Further information	–
Examiner Performing lecturer	 **Steffen Habermalz, Ph.D.** Steffen Habermalz, Ph.D.
Frequency of offering	Fall semester

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

Module: CC 302 Mathematics of Finance

DE

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

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

Prerequisites for participation
Necessary: –
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	1 SWS
Exercise class	2 SWS	1 SWS
Tutorial	2 SWS	1 SWS

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

Module: CC 303 Quantitative Methods

DE

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

Learning outcomes
Students are supposed to learn about the fundamental methods of linear algebra and apply them to typical problems in business administration. In addition, structured approaches and analytical skills should be trained, e.g. the modeling of real decision-making situations as a mathematical optimization problem and their solution with the help of algorithms.
After completing the lecture, students should have subject-specific knowledge and be able to apply it to analyze, model and solve managerial problems in the respective academic disciplines.

Prerequisites for participation
Necessary: –
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	1 SWS
Exercise class	2 SWS	1 SWS
Tutorial	2 SWS	1 SWS

ECTS credits	3
Graded	yes
Workload	90h
Language	German
Preliminary course work	–
Form of assessment	Written exam (45 min)
Restricted admission	no
Further information	–
Examiner Performing lecturer	 **Prof. Dr. Cornelia Schön** Prof. Dr. Cornelia Schön
Frequency of offering	Fall semester
Duration of module	0.5 semesters
Range of application	B.Sc. Bus. Adm.
Program-specific Competency Goals	CG 1, CG 2, CG 4

Module: CC 304 Basics of Statistics

DE

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

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

Prerequisites for participation
Necessary: –
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	4 SWS	10 SWS
Exercise class	2 SWS	6 SWS

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

Module: CC 306 Business Ethics

DE

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

Learning outcomes
By the end of the module students gained the following competences:
Specialized competence:

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

Methodical competence:

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

Personal competence:

- identifying the economic function of ethics and morals

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

Prerequisites for participation
Necessary: semester 4 or higher
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	4 SWS	5 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	German	
Preliminary course work	–	
Form of assessment	Written exam or digital examination – supervised (on campus) or digital take home exam – unsupervised (off campus) (60 min)	
Restricted admission	no	
Further information	–	
Examiner Performing lecturer		**Prof. Dr. Bernward Gesang** Prof. Dr. Bernward Gesang
Frequency of offering	Spring semester	

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

2 Core Competencies Business Administration

Students must successfully complete all courses in **Core Competencies in Business Administration** (56 ECTS).

Module: ACC 300 Introduction to Financial Accounting

EN

Contents

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

Learning outcomes

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

Prerequisites for participation

Necessary: –
Recommended: –

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

Examiner Performing lecturer		**Prof. Dr. Dirk Simons** Prof. Dr. Till Münster, Prof. Dr. Benjamin Noordermeer
Frequency of offering	Fall semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Program-specific Competency Goals	CG 1, CG 2, CG 4	

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

DE

Contents

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

Learning outcomes

Students acquire in-depth knowledge in the field of corporate and group accounting. They are able to classify and critically evaluate the applicable accounting regulations for individual and consolidated financial statements from a theoretical perspective. The accounting principles introduced in the lectures, as well as the underlying concepts, are applied to concrete case studies and further discussed in exercises and tutorials.

In this context, students learn to identify accounting problems, analyze them systematically, and solve them in a structured and comprehensible manner. The (voluntary) team competition complements the course by strengthening students' teamwork and leadership skills through the joint processing of case studies in groups of 5–7 members.

Prerequisites for participation

Necessary: semester 3 or higher
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	5 SWS
Exercise class	2 SWS	4 SWS
Tutorial	1 SWS	3 SWS

ECTS credits	6
Graded	yes
Workload	180h
Language	German
Preliminary course work	–
Form of assessment	**Bring Your Own Device,** Digital examination – supervised (on campus) (90 min), Students work on campus in a lecture hall on their own device in the ILIAS exam system (with supervision)
Restricted admission	no
Further information	–
Examiner Performing lecturer	 **Prof. Dr. Jens Wüstemann** Prof. Dr. Jens Wüstemann
Frequency of offering	Fall semester
Duration of module	1 semester

Range of application	B.Sc. Bus. Adm.
Program-specific Competency Goals	CG 1, CG 2, CG 4

Module: FIN 301 Investments and Asset Pricing

EN

Contents

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

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 valuate stocks and bonds under standard prerequisites with the help of widely-used practical models. Furthermore, the participants will learn to correctly apply methods of capital asset pricing to analyze portfolio decisions as the consideration of risks and return assumption and to distinguish between systematic and diversifiable risks.

Prerequisites for participation

Necessary: –
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
Exercise class	2 SWS	6 SWS

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

Module: IS 301 Foundations of Information Systems

EN

Contents

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

Learning outcomes

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

Students know the different approaches for the development of information systems and know the basic techniques for the analysis of demands and the design of information systems. They understand the operative and strategic processes for the management of information systems.
They are aware of the factors influencing the development and management of information systems, the perspectives of different stakeholders, and can evaluate related decisions.
Students are able to analyze requests expressed in natural language and translate them into structured database queries. They can analyze requirements for an information system and can present them in a structured format.

Prerequisites for participation

Necessary: –
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	5 SWS
Exercise class	2 SWS	5 SWS
Tutorial	1 SWS	2 SWS

ECTS credits	6
Graded	yes
Workload	180h
Language	English
Preliminary course work	–
Form of assessment	Bring Your Own Device (90 min): Students work on campus in a lecture hall on their own device in the ILIAS exam system (with supervision)
Restricted admission	no
Further information	Registration via student portal required for Tutorial!
Examiner Performing lecturer	 **Prof. Dr. Markus Strohmaier** Prof. Dr. Markus Strohmaier
Frequency of offering	Spring semester
Duration of module	1 semester

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

Module: MAN 301 Strategic and International Management

EN

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

Learning outcomes
Students will develop a fundamental understanding of the challenges and complexity of problems related to strategic management issues. They also will learn about potential solutions to strategic corporate problems.
Students will get introduced to central challenges related to global value chain management
Students will develop an understanding and get to apply central concepts/instruments of strategic and international management.

Prerequisites for participation
Necessary: –
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
Exercise class	2 SWS	6 SWS

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

Module: MKT 301 Managing Customer Value - Marketing in a Digital and Connected World

EN

Contents

MKT 301 – Managing Customer Value introduces students to the foundational principles of marketing. The course emphasizes the central role of customer value in all marketing activities—from understanding consumer needs and behavior to designing innovative products, communicating across digital channels, and fostering lasting relationships.

Learning outcomes

Students will explore essential concepts such as segmentation, targeting, positioning, pricing, and the marketing mix, while also examining how emerging technologies like artificial intelligence, personalization, and customer experience management are reshaping the field. Through real-world cases, practical exercises, and team-based projects, students will learn to think critically about how companies create, deliver, and capture value in competitive markets

Prerequisites for participation

Necessary: –
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	5 SWS
Exercise class	1 SWS	2 SWS
Tutorial	2 SWS	5 SWS

ECTS credits	6
Graded	yes
Workload	180h
Language	English
Preliminary course work	Assignment Participation in five quizzes, of which at least three must be passed.
Form of assessment	Written exam (90 min)
Restricted admission	no
Further information	For further information, requirements for participation, and examination prerequisites, please visit the chair´s website.
Examiner Performing lecturer	 **Prof. Dr. Florian Stahl** Prof. Dr. Florian Stahl
Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Program-specific Competency Goals	CG 1, CG 2, CG 4

Module: OPM 301 Operations Management

EN

Contents
Role of operations management; fundamental planning tasks of operation management; planning methods; main features of production planning, process analytics, service operations

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

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

Prerequisites for participation
Necessary: semester 3 or higher
Recommended: CC 303 Quantitative Methods

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	4 SWS
Exercise class	2 SWS	4 SWS
Tutorial	2 SWS	3 SWS

ECTS credits	6
Graded	yes
Workload	180h
Language	English
Preliminary course work	–
Form of assessment	Written exam (90 min)
Restricted admission	no
Further information	–
Examiner Performing lecturer	**Prof. Dr. Raik Stolletz, Prof. Dr. Cornelia Schön** Prof. Dr. Raik Stolletz/ Prof. Dr. Cornelia Schön
Frequency of offering	Fall semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Program-specific Competency Goals	CG 1, CG 2

Module: RI 305 Business Analytics & Artificial Intelligence EN

Contents

The course **Business Analytics and AI** introduces students to the fundamental concepts, methods, and managerial applications of business analytics and artificial intelligence. It provides students with an understanding of how data, analytical methods, machine learning, and generative AI can be used to support managerial decision-making and create business value.

The course combines conceptual foundations with hands-on applications and business cases. Students learn how to translate managerial problems into analytical questions, identify and prepare relevant data, select appropriate analytical and AI-based methods, interpret results, and derive actionable managerial recommendations.

Particular emphasis is placed on the application of analytics and AI across different business functions. The course also discusses the opportunities, limitations, and responsible use of artificial intelligence in organizations.

Learning outcomes

After successfully completing the course, students will be able to:

- understand the role of data, business analytics, and artificial intelligence in managerial decision-making;
- translate business problems into structured analytical problems;
- understand fundamental concepts of descriptive, predictive, and prescriptive analytics;
- explain the basic principles of machine learning and modern AI systems;
- apply selected analytical and AI-based methods to business problems;
- interpret analytical results and translate them into managerial insights and recommendations;
- understand how generative AI and large language models can support analytical and managerial tasks;
- critically assess the opportunities, limitations, risks, and ethical implications of AI-based decision-making; and
- communicate data-driven insights effectively to managerial audiences.

Prerequisites for participation

Necessary: tba
Recommended: tba

ECTS credits	8
Graded	no
Workload	240h
Language	English
Preliminary course work	–
Form of assessment	Written exam (90min.)
Restricted admission	no
Further information	tba
Frequency of offering	Spring semester
Range of application	B.Sc. Bus. Adm.

Module: TAX 303 Taxation I: Business Taxation

DE

Contents

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

Learning outcomes

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

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

Prerequisites for participation

Necessary: semester 3 or higher
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	4 SWS
Exercise class	2 SWS	4 SWS
Tutorial	2 SWS	3 SWS

ECTS credits	6
Graded	yes
Workload	180h
Language	German
Preliminary course work	–
Form of assessment	Digital examination – supervised (on campus) (90 min)
Restricted admission	no
Further information	–

Examiner Performing lecturer		**Prof. Dr. Christoph Spengel** Prof. Dr. Christoph Spengel

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

3 Advanced Studies in Business Administration

Students choose **five out of six courses** from the electives **Advanced Studies in Business Administration** (30 ECTS).

Module: ACC 403 Management and Cost Accounting

EN

Contents

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

Learning outcomes

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

Prerequisites for participation

Necessary: semester 6 or higher
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	4 SWS
Exercise class	1 SWS	5 SWS
Tutorial	2 SWS	3 SWS

ECTS credits	6
Graded	yes
Workload	180h
Language	English
Preliminary course work	A score of at least 80% in 3 out of 4 online quizzes (via ILIAS) to be taken subsequently during the term.
Form of assessment	Written exam (90 min)
Restricted admission	no
Further information	–
Examiner Performing lecturer	 **Prof. Dr. Jannis Bischof** Prof. Dr. Jannis Bischof
Frequency of offering	Spring semester

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

Module: FIN 401 Corporate Finance and Risk Management

EN

Contents

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

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 understand the key risks a modern corporation faces and how to use derivatives to manage risks. Students will also be familiar with basic pricing techniques for derivative instruments.

Prerequisites for participation

Necessary: Semester 3 or higher
Recommended: FIN 301 Investments and Asset Pricing

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
Exercise class	2 SWS	6 SWS

ECTS credits	6
Graded	yes
Workload	180h
Language	English
Preliminary course work	Online Quizzes
Form of assessment	Written exam (90 min)
Restricted admission	no
Further information	–
Examiner Performing lecturer	**Prof. Dr. Stefan Ruenzi, Prof. Ernst Maug, Ph.D.** Prof. Dr. Stefan Ruenzi / Prof. Ernst Maug Ph.D.
Frequency of offering	Fall semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Program-specific Competency Goals	CG 1

Module: IS 401 Integrated Information Systems and Digital Business

EN

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

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

Prerequisites for participation
Necessary: semester 6 or higher
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	6 SWS
Exercise class	1 SWS	7 SWS

ECTS credits	6
Graded	yes
Workload	180h
Language	English
Preliminary course work	–
Form of assessment	Written exam (90 min)
Restricted admission	no
Further information	–
Examiner Performing lecturer	**Prof. Dr. Jens Förderer** Prof. Dr. Jens Förderer
Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Program-specific Competency Goals	CG 1, CG 2

Module: MAN 401 Organization and Human Resource Management

EN

Contents
The lecture is based on the lecture MAN 301 and mediates the continuative topics and problems for management. Knowledge which is required for management will be mediated.
Behavior in Organizations
Development of motivation and satisfaction in individuals in organizations; development of behavior in, by and between groups; development of corporate cultures and how they influence the behavior of individuals
Organization
Organizational structures and processes as well as their transformation
Human Resource Management
Students are supposed to understand the goals and fields of activity of human resource management as both a strategic and operative management function as well as learn about methods to evaluate human resource interventions.

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

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

Prerequisites for participation
Necessary: semester 4 or higher
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
Exercise class	2 SWS	6 SWS

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

Module: MKT 401 Strategic Marketing - Competing in Evolving Industries and Markets

EN

Contents

MKT 401 – Strategic Marketing is an advanced undergraduate course that provides students with the frameworks, tools, and analytical capabilities needed to formulate and implement marketing strategies in complex and dynamic environments. The course explores how organizations transition from transactional to relationship marketing, and how marketing leaders drive business growth in increasingly customer-centric and data-driven landscapes.

Learning outcomes

Students will learn how to integrate market analysis, marketing analytics, brand positioning, competitive strategy, and global marketing dynamics into a cohesive strategic marketing plan. The course also emphasizes the role of AI, automation, and MarTech in shaping modern marketing functions, including hyper-personalization, real-time analytics, and influencer-driven growth.
This course equips students with the critical thinking and practical skills needed to operate as strategic marketing professionals in both corporate and entrepreneurial settings.

Prerequisites for participation

Necessary: For more information, requirements for participation, and examination prerequisites, please visit the chair´s website.
Recommended: MKT 301 Marketing I

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS
Exercise class	1 SWS	3 SWS
Tutorial	1 SWS	3 SWS

ECTS credits	6
Graded	yes
Workload	180h
Language	English
Preliminary course work	Participation in Simulation Participation in five quizzes, of which at least three must be passed.
Form of assessment	Written exam (90 min, 100%)
Restricted admission	no
Further information	Registration required for simulation.
Examiner Performing lecturer	**Prof. Dr. Florian Stahl** Prof. Dr. Florian Stahl
Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.

Program-specific Competency Goals	CG 1, CG 2, CG 4

Module: OPM 401 Supply Chain Management

EN

Contents
This module introduces the principles and methods of supply chain management and examines how firms design, plan, and manage supply chains to achieve strategic objectives. Topics include supply chain strategy and strategic fit, demand forecasting, network design, inventory management, transportation and logistics, procurement and supplier management, supply chain coordination, and supply chain risk management. Throughout the course, managerial concepts are complemented by analytical models for supporting operational and strategic decision-making.

Learning outcomes
Upon successful completion of this module, students will be able to:

- explain the role of supply chain management in creating competitive advantage and aligning supply chain strategy with business strategy.
- apply fundamental supply chain planning methods for demand forecasting, network design, and inventory management.
- analyze procurement decisions, supplier selection, and supplier relationship management.
- evaluate coordination mechanisms to improve supply chain performance.
- identify major sources of supply chain risk and assess appropriate mitigation strategies.
- apply analytical approaches to support supply chain decision-making and communicate managerial recommendations based on quantitative and qualitative analyses.

Prerequisites for participation
Necessary: –
Recommended: OPM 301 Operations Management

Forms of teaching and learning	**Contact hours**	**Independent study time**
Lecture	2 SWS	7 SWS
Exercise class	2 SWS	6 SWS

ECTS credits	6
Graded	yes
Workload	180h
Language	English
Preliminary course work	–
Form of assessment	Written exam (90min.)
Restricted admission	no
Further information	–
Examiner Performing lecturer	**Prof. Dr. Moritz Fleischmann, Prof. Dr. Christoph Bode** Prof. Moritz Fleischmann, Prof. Christoph Bode
Frequency of offering	Spring semester
Range of application	B.Sc. Bus. Adm.
Program-specific Competency Goals	CG 1, CG 2

4 Economics and Law

Students must successfully complete all courses in **Economics and Law** (22 ECTS).

Module: ECO 301 Basics of Economics

DE

Contents
Content only available in German (please see the german module catalog!)

Learning outcomes
Content only available in German (please see the german module catalog!)

Prerequisites for participation
Necessary: –
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	4 SWS	11 SWS
Exercise class	2 SWS	6 SWS

ECTS credits	8
Graded	yes
Workload	240h
Language	German
Preliminary course work	–
Form of assessment	Written exam (120 min), Bring You Own Device-Exam
Restricted admission	no
Further information	–
Examiner Performing lecturer	**Dr. Alexander Donges, Steffen Habermalz, Ph.D.** Dr. Alexander Donges, Ph. D. Steffen Habermalz
Frequency of offering	Fall semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm., other Bachelor programs (depending on respective study regulations) [9]
Program-specific Competency Goals	CG 1, CG 2

Module: ECO 302 Microeconomics A

DE EN

Contents

The goal is to teach the functioning and the welfare properties of competitive markets. The emphasis is on the interdependence of different markets (general
equilibrium) and the resulting insights into welfare economics. Towards these goals the topics of preference relations, consumer theory, decisions under uncertainty, intertemporal decisions, producer theory and taxation of goods are introduced. Partial equilibrium is developed as a special case of general equilibrium. The taught knowledge of theoretical methods gets practiced in numerous applications. The technical aspects are amplified, in particular in the tutorials and in problems solved
in class. In contrast to the course Microeconomics B, the focus in Microeconomics A is on the analysis of non-strategic behavior. The knowledge obtained in Microeconomics A is essential for many advanced courses in economics and business administration.

Learning outcomes

The students are able to move away from the individual point of view when analyzing social situations. Instead, they comprehend the interaction of individuals are an important factor, in particular in the context of interdependent markets, of decisions under uncertainty, and of decisions with delayed consequences. The students
have learned to model economic problems as mathematical optimization problems under constraints and to think in terms of equilibria. After completing the course, the students are able to reproduce the obtained theoretical knowledge and to apply it to related problems. Furthermore, they have critically looked into the model of a competitive market and understand the assumptions that are necessary to make model applicable. The students are able to deepen their knowledge in advanced
courses as well as in self-study. The small number of participants per tutorial facilitates the interaction between the students and the tutors. Through the enfolding discussions, the students improve their ability to take field-related positions and formulate arguments to defend these.

Prerequisites for participation

Necessary: semester 4 or higher
Recommended: Basics of Economics

Forms of teaching and learning	Contact hours	Independent study time
Lecture	4 SWS	11 SWS
Exercise class	2 SWS	6 SWS

ECTS credits	8
Graded	yes
Workload	240h
Language	German, English
Preliminary course work	–
Form of assessment	Written exam (120 min)
Restricted admission	no
Further information	–

Examiner
Performing lecturer

Prof. Dr. Thomas Tröger
Prof. Dr. Thomas Tröger / Prof. Dr. Susanne Goldlü-cke (German version) / Prof. Dr. Thomas Tröger / Dr. Peter Vida (English version)

Frequency of offering	Spring semester

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

Module: LAW 303 Business Law for Managers – From the German Civil Code (BGB) to the German Commercial Code (HGB)

DE

Contents
tba

Learning outcomes
tba

Prerequisites for participation
Necessary: tba
Recommended: tba

ECTS credits	6
Graded	no
Workload	180h
Language	German
Preliminary course work	–
Form of assessment	Exam (120min.)
Restricted admission	no
Further information	tba
Examiner Performing lecturer	**Dr. Gernot Wirth** Dr. Gernot Wirth, Prof. Dr. Georg Bitter
Frequency of offering	Fall semester
Range of application	B.Sc. Bus. Adm.

5 Electives

5.1 Global Skills Lab

Students choose **two courses**, each worth 3 ECTS, from the **Global Skills Lab**.

Module: GSL XXX tba

DE

Contents
tba

Learning outcomes
tba

Prerequisites for participation
Necessary: tba
Recommended: tba

ECTS credits	3
Graded	no
Workload	90h
Language	German
Preliminary course work	tba
Form of assessment	tba
Restricted admission	yes
Further information	tba
Frequency of offering	Spring semester & fall semester
Range of application	B.Sc. Bus. Adm.

5.2 Recent Issues in Business

Students choose **one course** from **Recent Issues in Business**.

Module: ACC 451 Financial Accounting II: IFRS

EN

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

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

Prerequisites for participation
Necessary: Not taken ACC 402; semester 4 or higher
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	1 SWS	4 SWS
Exercise class	1 SWS	3 SWS

ECTS credits	3
Graded	yes
Workload	90h
Language	English
Preliminary course work	–
Form of assessment	Written exam (60 min)
Restricted admission	no
Further information	–
Examiner Performing lecturer	 **Prof. Dr. Dirk Simons** Prof. Dr. Dirk Simons
Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Program-specific Competency Goals	CG 1, CG 2

Module: ACC 453 Mannheim Discussion Club

DE

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

Learning outcomes
Upon successful completion of this course, students

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

Prerequisites for participation
Necessary: semester 4 or higher, no participation in Mannheimer Discussion Club in fall 2021
Recommended: comprehensive expertise in business administration or business education

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

Module: FIN 452 Corporate Governance

EN

Contents

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

Learning outcomes

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

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

Prerequisites for participation

Necessary: semester 4 or higher
Recommended: Students are assumed to have undergraduate level knowledge of corporate finance (capital structure theories, corporate valuation) on the level of the Brealey/Myers/Allen textbook.

Forms of teaching and learning	**Contact hours**	**Independent study time**
Lecture	2 SWS	7 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	English	
Preliminary course work	–	
Form of assessment	Student paper (70%), including classroom presentation (30%)	
Restricted admission	yes	
Further information	Registration via Portal2	
Examiner Performing lecturer		**Prof. Dr. Alexandra Niessen-Ruenzi** Dr. Pia Lünstroth
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Program-specific Competency Goals	CG 2, CG 3	

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

EN

Contents

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

Learning outcomes

Upon successful completion of this course, students

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

Prerequisites for participation

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

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS

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

Module: FIN 454 Sustainable Investing

EN

Contents

Can investing make the world a better place? Can financial markets drive real change in areas like climate action and social equality? And how is value created through investing in general – and through sustainable investing in particular? This course introduces students to the dynamic and highly relevant field of sustainable investing, where financial decision-making meets environmental and social objectives. Once considered a niche approach, sustainable investing has become mainstream in (parts of) the global investment industry. At the same time, it has also become increasingly contested. Does sustainable investing truly deliver on its promises? Can it create both financial returns and positive societal outcomes? And how could we distinguish the zoo of buzz words, such as *green investing*, *carbon-neutral investing*, *socially responsible investing*, and *ESG investing*? The course provides a rigorous foundation for critically assessing these questions. Students examine the key drivers that have brought sustainable investing to the forefront of public debate, as well as the controversies surrounding it, including recent political and regulatory pushback in parts of the United States. To build this understanding, the course introduces the investment ecosystem as a whole and covers the core principles of portfolio management and investment theory. Active and passive asset management strategies are examined and compared not only from a theoretical perspective, but also through real-world financial products and professional investment approaches. In parallel, the course presents major sustainability concepts and frameworks and explores how they are today integrated into the investment process. Combining academic rigor with practical relevance, the course offers both a conceptual foundation and hands-on insights into professional investing. By the end of the course, students will be equipped to evaluate whether and how sustainable investing can generate both financial value and positive social or environmental impact. Case studies, an investment game and other interactive formats will support the learning objectives. This course is ideal for students who want to understand how modern financial markets work, how sustainability is impacting investment practice, and how to critically evaluate one of the most important debates in contemporary finance.

It is particularly relevant for students interested in careers in asset management, banking, consulting, policy, or sustainability.

Learning outcomes

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

- **Identify key players** in the investment management industry and explain their roles and functions.
- **Understand the fundamentals** of **portfolio theory, asset management structures,** and processes. **Compare and contrast active vs. passive asset management strategies**, critically analyzing their advantages and disadvantages.
- Decode **sustainability in finance** and **explore the wider sustainability ecosystem** – move beyond buzzwords like "green investing" and "carbon-neutral portfolios" to critically assess whether sustainable investing is making a difference - whether it drives real-world change or is simply greenwashing. Understand the contributions of various stakeholders and detailing the impact of sustainable investing also by assessing real-world examples.
- Learn to evaluate **ESG data**, **assess different approaches**to sustainable investing, **applying these frameworks** to **real-world case studies and investment strategies**. Explain and compare **actual financial products** with respect to their investment approach and their sustainability focus (also finally in form of an investment simulation of real life products)
- Review and evaluate the impact of **regulatory and self-regulatory initiatives**. **Navigate the current debate** around sustainable investing, considering its ethical, economic, and regulatory dimensions.

Prerequisites for participation

Necessary: Semester 4 or higher
Recommended: Introductory course in finance and econometrics is strongly recommended.

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	4 SWS
Exercise class	1 SWS	2 SWS
ECTS credits	3	
Graded	yes	
Workload	90h	
Language	English	
Preliminary course work	–	
Form of assessment	Written exam (60 min)	

Restricted admission	yes
Further information	Student Portal
Examiner Performing lecturer	**Prof. Dr. Alexandra Niessen-Ruenzi** Dr. Hartmut Graf
Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.

Module: FIN 456 A CEO Perspective on ESG

EN

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

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

Prerequisites for participation
Necessary: Semester 4 or higher
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS

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

Module: FIN 457 Responsible Leadership for Honors Program Students

DE

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

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

Prerequisites for participation
Necessary: Students must be admitted in to the Honors Program.
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	3 SWS	6 SWS

ECTS credits	3
Graded	yes
Workload	90h
Language	German
Preliminary course work	–
Form of assessment	Written Assignment (100%)
Restricted admission	yes
Further information	Via e-mail to the contact person of the Honors Program.
Examiner Performing lecturer	**Prof. Dr. Oliver Spalt** Prof. Dr. Spalt
Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Program-specific Competency Goals	CG 2, CG 3, CG 4

Module: IS 453 Integrated Information Systems: Learning from and Enriching Mannheim Case Studies

EN

Contents

This course examines the role of integrated information systems in enabling and supporting SAP S/4HANA key end-to-end business processes in industrial firms, from customer-facing activities (Lead-to-Cash) to manufacturing-facing operations (Plan-to-Produce). Based on two in-depth case studies in the design furniture industry, participants learn how such systems link core business functions and shape corresponding functional interdependencies. The course further confers benefits and risks of system deployment and migration, including the role of legacy systems, data management and process redesign. Participants are provided the opportunity to investigate and enrich selected in-depth topics of the Mannheim case studies independently to enhance case-based learning.

Learning outcomes

After completing this course, students will be able to:

- Explain how integrated information systems enable and support end-to-end business processes in industrial firms.
- Analyze system integration and functional interdependencies across core business functions based on real-world case study evidence.
- Evaluate organizational and technical implications associated with system modernization.
- Acquire basic knowledge in applying and improving the case method for management education.

Prerequisites for participation

Necessary: Semester 4 or higher; IS 301, MKT 301, and OPM 301
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	1 SWS	7 SWS

ECTS credits	3
Graded	yes
Workload	90h
Language	English
Preliminary course work	–
Form of assessment	Written project (100%, small groups of participants select a distinct topic from one of the two case studies in agreement with the lecturer and develop auxiliary material for an in-depth analysis regarding that topic)
Restricted admission	yes
Further information	see Portal2
Examiner Performing lecturer	**Prof. Dr. Armin Heinzl** Prof. Dr. Armin Heinzl
Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Program-specific Competency Goals	CG 1, CG 2, CG 4

Module: MAN 451 Introduction to Nonprofit Management

DE

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 for participation

Necessary: semester 4 or higher
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	1 SWS	8 SWS
Exercise class	0.5 SWS	4 SWS

ECTS credits	3
Graded	yes
Workload	90h
Language	German
Preliminary course work	–
Form of assessment	Written exam (60 min)
Restricted admission	no
Further information	–
Examiner Performing lecturer	**Prof. Dr. Bernd Helmig** tbd
Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Program-specific Competency Goals	CG 1, CG 2, CG 4

Module: MAN 458 Crowdfunding for Ecological Entrepreneurship

EN

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

Learning outcomes
Students are capable to

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

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

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	4 SWS
Exercise class	1 SWS	2 SWS

ECTS credits	3
Graded	yes
Workload	90h
Language	English
Preliminary course work	Attendance is mandatory and all students are required to attend all classes (exceptions are only made for students who provide a medical certificate or have an exam).
Form of assessment	Presentation 1 (Video, 40%), Presentation 2 (conventional Pitch, 35%), campaign- & business plan (25%)
Restricted admission	yes
Further information	Website of the Chair / "Student Portal"
Examiner Performing lecturer	**Dr. Baris Istipliler** Dr. Baris Istipliler
Frequency of offering	Spring semester
Duration of module	1 semester

Range of application	B.Sc. Bus. Adm., other Bachelor programs (depending on respective study regulations) [9]
Program-specific Competency Goals	CG 1, CG 2, CG 4

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

EN

Contents

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

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

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

Learning outcomes

Students will

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

Prerequisites for participation

Necessary: semester 4 or higher
Recommended: OPM 301

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

Module: OPM 452 Processes and Strategies of Negotiation

EN

Contents

Negotiations occur in situations where parties cannot attain their goals without each other's cooperation. Such situations arise in all areas of business, and managing them successfully requires a combination of analytical knowledge and practical skills. This module provides the theoretical foundations and practical tools of negotiation. The content is relevant to a broad range of application domains, with particular emphasis on negotiations in the procurement context.

The module covers the fundamentals of negotiation, including key terminology, the negotiation process, and pre-bargaining preparation. A central module on bargaining examines the structural foundations of bilateral negotiation, anchoring and concession strategies, communication and argumentation, hardball tactics, and closing techniques. It addresses both competitive (distributive) and cooperative (integrative) dynamics, including movement mechanisms such as reciprocity, interest-based problem-solving, and value creation through logrolling and trade-offs. A final module addresses advanced topics, including persuasion, cognitive biases and heuristics, personality types and profiling, team negotiation, cross-cultural negotiation, and the role of power, trust, and fairness. Cases and negotiation simulations are integrated throughout.

Learning outcomes

Negotiation requires the ability to analyze situations, choose appropriate strategies, and manage human factors under uncertainty. This module equips participants with the analytical frameworks and interpersonal skills required to prepare, conduct, and evaluate negotiations. On successful completion, participants will be able to:

- Analyze negotiation situations by identifying the parties' interests, positions, alternatives (BATNAs), and reservation prices, and develop comprehensive negotiation plans.
- Apply bargaining strategies in bilateral negotiations, including anchoring, concession management, argumentation techniques, movement mechanisms, and closing tactics, and assess when competitive and cooperative approaches are appropriate.
- Evaluate integrative tactics such as interest-based problem-solving, logrolling, and trade-offs as movement mechanisms within a bargaining process, and judge their applicability in professional negotiation settings.
- Recognize and mitigate cognitive biases and heuristics that impede negotiation outcomes.
- Assess the influence of personality types, cultural differences, team dynamics, and power asymmetries on negotiation behavior and adapt strategies accordingly.
- Critically evaluate hardball tactics and persuasion techniques, and select appropriate responses.

Prerequisites for participation

Necessary: semester 4 or higher
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	7 SWS

ECTS credits	3
Graded	yes
Workload	90h
Language	English
Preliminary course work	–
Form of assessment	Written exam (60 min, 100%)
Restricted admission	yes
Further information	Enrollment is capacity-constrained. **Registration via the student portal is mandatory!** Places are allocated centrally and may be subject to competition.

Examiner Performing lecturer		**Prof. Dr. Christoph Bode** Prof. Dr. Christoph Bode
Frequency of offering	Spring semester	
Duration of module	1 semester	
Range of application	B.Sc. Bus. Adm.	
Program-specific Competency Goals	CG 1, CG 2, CG 3	

Module: TAX 450 Taxation of Multinational Firms

EN

Contents

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

In this course, we start by having a look at different tax systems in the world and in particular in the Asian Pacific region and Europe. By studying these examples, we will get some insights into the heterogeneity of tax systems and we will also discuss how these regulations matter for firms' decision making. In a next step, we will particularly focus on the taxation of cross-border transactions which are common for multinational firms. We will learn, how double taxation could arise and we will look at the guiding principles of international taxation to avoid this double taxation. Finally, based on this, we will study several stylized tax planning strategies for cross-border investments. In this context case studies (e.g. cross-border financing and implementation of holding companies) are used to illustrate the impact of tax planning strategies on tax payments. In particular, we look at the prominent examples of Apple and Google and how they achieve extremely low overall tax rates. Since fiscal authorities increasingly introduced anti-avoidance regulations that should limit aggressive tax planning, we will finally discuss how these regulations work and why or why not they might be effective. Here we will also draw a link towards the ongoing OECD debate on countermeasures against base erosion and profit shifting.

Learning outcomes

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

Prerequisites for participation

Necessary: semester 4 or higher
Recommended: –

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

Examiner Performing lecturer	**Johannes Voget, Prof. Dr. Christoph Spengel, Prof. Dr. Philipp Dörrenberg** Prof. Dr. Philipp Dörrenberg, Prof. Dr. Christoph Spengel, Prof. Dr. Johannes Voget
Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Program-specific Competency Goals	CG 1, CG 2

Module: Macroeconomics A

DE EN

Contents
The course together with Macroeconomics B provides a comprehensive introduction to macroeconomics. Participants will become familiar with fundamental macroeconomic theories and learn how they are applied to economic policy issues. In addition, the main macroeconomic facts, and the empirical testing of the theories against these facts are discussed. The course Macroeconomics A focuses mainly on medium and long-run economic development (growth), while Macroeconomics B focuses on the short-run (business cycle).

Learning outcomes
Students who successfully complete the course know the principles of macroeconomic thinking. They can apply these principles to analyze the effects of economic policies and to evaluate which effects are socially desirable. In addition, they can use their knowledge of the theory and empirics of macroeconomics to comment on macroeconomic issues in a professionally sound manner. Furthermore, they are able to formulate proposals for improving the overall economic situation and to discuss these proposals with economic experts.

Prerequisites for participation
Necessary: semester 4 or higher
Recommended: Basics of Economics

Forms of teaching and learning	**Contact hours**	**Independent study time**
Lecture	4 SWS	12 SWS
Exercise class	2 SWS	5 SWS

ECTS credits	8
Graded	yes
Workload	240h
Language	German, English
Preliminary course work	–
Form of assessment	Written exam (120 min)
Restricted admission	no
Further information	registration via student portal
Examiner Performing lecturer	**Prof. Miren Azkarate-Askasua, Ph.D., Prof. Dr. Moritz Kuhn** Prof. Dr. Moritz Kuhn, Prof. Miren Azkarate-Askasua (Ph.D.)
Frequency of offering	Spring semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm., other Bachelor programs (depending on respective study regulations) [9]
Program-specific Competency Goals	CG 1, CG 2

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

EN

Contents

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

Course Abstract: Enterprises operating within and across the borders in Europe are confronted with heterogeneous business taxation despite EU-wide tax harmonization efforts. Therefore, enterprises have to adapt their organization, finance and channels of distribution to the range of tax conditions in the Member States and aim to optimize their tax situation by considering all other company objectives.
The guidelines regarding the taxation of individuals and corporations in the European Union are presented. The topics vary from the basic principles of the dual system of taxation, the taxation of corporations and their shareholders and the taxation of partnerships to the impact of different corporation tax systems on financing decisions. Furthermore, the principles of international taxation regarding inbound and outbound investments are discussed. Finally, based on this, several tax planning strategies for cross-border investments are introduced by various case studies (e.g. choice of legal entity, cross-border financing, and implementation of holding companies).

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

Learning outcomes

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

Prerequisites for participation

Necessary: semester 4 or higher, IBEA student
Recommended: –

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	4 SWS
Case Study Presentation	2 SWS	9 SWS

ECTS credits	6
Graded	yes
Workload	180h
Language	English
Preliminary course work	–
Form of assessment	Written exam (90 min, 70%), presentation of case studies (30%)
Restricted admission	no
Further information	for IBEA students only!

Examiner
Performing lecturer

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

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

6 International

6.1 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.

Module: International Studies

Contents
dependant on the type of course

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

Prerequisites for participation
Necessary: –
Recommended: –

ECTS credits	29
Graded	yes
Workload	870h
Language	other foreign language
Preliminary course work	dependant on the type of course

Form of assessment	Written and/or oral exam, also where appropriate a paper. The examiner will determine the exact form in accordance with the requirements of the module element.
Restricted admission	no
Further information	–
Performing lecturer	Dozenten der ausländischen Universität
Frequency of offering	Fall semester
Duration of module	1 semester
Range of application	B.Sc. Bus. Adm.
Program-specific Competency Goals	

6.2 International Cultural Studies

7 Bachelor's Thesis

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