



Module Catalogue Business Administration B.Sc.

WFI

August 9, 2023

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Accounting

Module title	Accounting
Module title German	Betriebliches Rechnungswesen
Module number	82-021-BWL13-H-0507
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration, Auditing and Management
	Accounting
Module Coordinator	Prof. Dr. Max Göttsche
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- Students will get fundamental skills in Accountancy and Cost Accounting.
- At the end of the course the students are expected to recognize the connections between accountancy and cost accounting so that the basic skill for resuming economical training is given.
- The tutorial will be essential part in providing these competences.

Contents and Topics:

- Part I Accountancy: Bases of accountant technique; Merchandise movements; Industrial accounting; Payment transactions; Personnel expenditure; Closing entries
- Part II Cost Accounting: Controlling Measures; Cost type accounting; cost center accounting; cost unit accounting; Analysing Costs

Formal requirements for participation:

• None

Recommended requirements for participation:

• None

Teaching and examination language:

• German

Teaching methods/course types:

- Lecture
- Tutorial

ECTS awarding criteria:

• performance record assessed with at least "sufficient": Final Exam 100 %

Workload / Distribution of ECTS credits:

- 52 h = Time of attendance lecture
- 38 h = Preparation and postprocessing lecture
- 26 h = Time of attendance tutorial
- 14 h = Preparation an postprocessing lecture
- 20 h = Preparation Exam
- 150 h = Total workload

Modul grade:

• Exam (100%)

Polyvalence with other degree programs/accessibility notes:

- International Business Administration B.Sc.
- Digital and Data-Driven Business B.Sc.
- Sustainability in Business & Economics B.Sc.

Remarks: Readings

- Part I Accountancy Coenenberg, A.G./Haller, A./Mattner, G./Schultze, W.: Einführung in das Rechnungswesen, Grundzüge der Buchführung und Bilanzierung, latest edition.
- Part II Cost Accounting Coenenberg, A. G./Fischer, T. M./Günther, T.: Kostenrechnung und Kostenanalyse, latest edition.

Accounting (minor degree subject)

Module title	Accounting (minor degree subject)
Module title German	Betriebliches Rechnungswesen (Nebenfach)
Module number	82-949-WWS02-H-0209
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration, Auditing and Management
	Accounting
Module Coordinator	Prof. Dr. Max Göttsche
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

Students of the course will gain an understanding of the basic principles and methods of accountancy and cost accounting.

Part 1: Accountancy:

- Students develop an understanding of the basic objects of accountancy and are able to recognize its role in corporate accounting.
- They obtain knowledge of the basic German accounting principles and the techniques of double entry bookkeeping.

Part 2: Cost accounting:

- Students learn the basic objects and characteristics of cost accounting and are able to recognize its role in corporate accounting.
- They develop an understanding of the interrelationships between the different sections of cost accounting (cost type accounting, cost center accounting, cost unit accounting).
- They will be capable of using the main instruments of cost.

Contents and Topics:

• Objectives and Basic Principles of Accounting

- Financial Accounting and Financial Statements
- Cost Accounting

Formal requirements for participation:

• None

Recommended requirements for participation:

• None

Teaching and examination language:

• German

Teaching methods/course types:

• Interactive lecture

ECTS awarding criteria:

• Performance record assessed with at least "sufficient": Final Exam (90 minutes)

Workload / Distribution of ECTS credits:

- 39 h = Time of attendance lecture
- 73 h = Preparation and postprocessing lecture
- 38 h = Exam preparation
- 150 h = Total workload

Modul grade:

• *Written exam (100%)*

Polyvalence with other degree programs/accessibility notes:

• Lehramtsstudium

Remarks:

Readings: To be announced during the course.

Bachelor Thesis

Module title	Bachelor Thesis
Module title German	Bachelorarbeit
Module number	82-021-H-BA-0507
Level	Bachelor module
Course rotation	Winter and summer term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Mentoring chair of the WFI
Module Coordinator	Mentor
Credit Points (ECTS)	10 ECTS-Point

Learning outcomes:

- The aim of the Bachelor's thesis consists in enabling the student to compile an economic research..
- The students shall be able to structure a research question, to link different scientific perspectives and hence develop implications how to act.

Contents and Topics:

- Self-contained work on an economic topic
- Verbalization of a research question
- Research and formulation of the current state of research
- Work on the Problem, which has been stated in the research question
- Formulation of a scientific founded judgement

Formal requirements for participation:

• Basic requirement is to complete a proseminar

Recommended requirements for participation:

• None

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• German or English

Teaching methods/course types:

• Self-contained scientific work

ECTS awarding criteria:

• performance record assessed with at least "sufficient": Paper 100 %

Workload / Distribution of ECTS credits:

- 100 h = Research
- 200 h = Work on paper
- 300 h = Total workload

Modul grade:

• Paper (100%)

Assessment criteria in detail

During two month, the student has to work self-contained on a scientific topic and write a paper about it (40 pages +/- 10 %). This will be graded by the mentor and optionally by a consultant.

Polyvalence with other degree programs/accessibility notes: -

Remarks: -

Bachelor Thesis Seminar SCM & OM

Module title	Bachelor Thesis Seminar SCM & OM
Module title German	Bachelorarbeiten-Seminar SCM & OM
Module number	
Level	Bachelor module
Course rotation	Winter and summer term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	ABWL, SCM & Operations and Jun. Prof. Operations
	Management
Module Coordinator	Prof. Dr. Heinrich Kuhn/ Prof. Dr. Pirmin Fontaine
Credit Points (ECTS)	0 ECTS-Point

Learning outcomes:

- Students will get an overview of current research topics and research methods in the field of Supply Chain Management (SCM) and Operations Management (OM)
- Students deepen the interdisciplinary approach of the subject areas SCM and OM.
- Students learn how to give feedback on scientific topics and how to implement the feedback received when preparing their bachelor thesis.
- Students learn to assess the validity and applicability of research projects.

Contents and Topics:

- Scientific reflection, problem solving and communication
- Presentation of theses

Formal requirements for participation:

• None

Recommended requirements for participation:

• None

Teaching and examination language:

• German

Teaching methods/course types:

- Presentation
- Discussion

ECTS awarding criteria:

• None

Workload / Distribution of ECTS credits:

- 12 h = Time of attendance seminar
- 12 h = Preparation of seminar presentation
- 12 h = Postprocessing seminar
- 36 h = Total workload

Modul grade:

• None

Polyvalence with other degree programs/accessibility notes: -

Remarks: *Literature will be announced within the seminar.*

Case Studies in Sustainability management - A values-based perspective

Module title	Case Studies in Sustainability management - A values-
	based perspective
Module title German	Fallstudien des Nachhaltigkeitsmanagements - Eine
	werte-orientierte Perspektive
Module number	82-021-SUSWP01-H-0622
Level	Bachelor
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Christian Social Ethics and Social Policy
Module Coordinator	Prof. Dr. Andre Habisch,
Credit Points (ECTS)	5 ECTS-Points

Learning outcomes:

- The students learn the methods of creating a scientific case study.
- They develop intercultural competence to analyse value-oriented entrepreneurial action in different economic, cultural and social contexts.
- They develop the competence to focus collected facts on specific contexts and narratives and to make them clear for the audience.
- They strengthen social competence for goal-oriented work in heterogeneous groups over a longer period of time.
- They learn to communicate their learning progress regularly via social media.

Contents and Topics:

- Introduction and overview
- Introduction to qualitative and quantitative methods of case study preparation

- Networking with corporate partners worldwide: cooperation with the Federation of Catholic Entrepreneurs (BKU) Cologne, and the Union of Christian Entrepreneurial Associations (UNIAPAC) Paris
- Constitution of working groups (together with MA students) and regular group meetings
- Presentations to internal and external partners

Formal requirements for participation:

• None

Recommended requirements for participation:

- Basic knowledge of working with and on texts
- Knowledge of methods
- Communicative skills and language skills
- Basic Intercultural competencies and interest in foreign cultures

Teaching and examination language:

• English

Teaching methods/course types:

- Lecture (VL) 2 SWS
- Tutorial (UE) 2 SWS

ECTS awarding criteria:

- performance record assessed with at least "sufficient": Preparation of an essay/case study in group work (50 100 %) or Presentations (0 50 %) or Learning report/social media communications (0 50 %)
- The concrete examination modalities will be bindingly determined at the beginning of each semester.

Workload / Distribution of ECTS credits:

- 56 h = attendance time at lectures and supervised group work
- 28 h = independent research outside the lectures
- 19 h = preparation, coordination and writing of social media communication
- 19 h = Communication with mentors, contact persons of the companies outside of the courses
- 26 h = Writing and continuous revision of the case study
- 150 h = Total workload

Modul grade:

• Portfolio (100%)

Polyvalence with other degree programs/accessibility notes:

- Betriebswirtschaftslehre International B.Sc.
- Sustainability in Business & Economics B.Sc.

Remarks:

Literatur:

- Chatterjee, I., Cornelissen, J. & Joakim, W. (2021.) Social entrepreneurship and values work: The role of practices in shaping values and negotiating change (Vol. 36). Journal of Business Venturing.
- Müller, N. & Jäger, C. (2015): Werteorientierte Führung von Familienunternehmen (1. Aufl.). Springer Gabler, Wiesbaden.
- Brusoni, S. & Vaccaro, A. (2017). Ethics, Technology and Organizational
- Globocnik, D., Rauter, R. & Baumgartner, R.J. (2020). Synergy or Conflict? The Relationships Among Organisational Culture, Sustainability-Related Innovation Performance, And Economic Innovation Performance (Vol. 24). International Journal of Innovation Management.
- Nicholson, J. & Kurucz, E. (2019). Relational Leadership for Sustainability: Building an Ethical Framework from the Moral Theory of 'Ethics of Care' (Vol. 156). Journal of Business Ethics
- DeTienne, K.B., Ellertson, C.F., Ingerson, M.C. & Dudley, W.R. (2021): Moral Development in Business Ethics: An Examination and Critique (Vol. 170). Journal of Business Ethics. Case Study Methodology

- Dul J., & Hak, T. (2008). Case Study Methodology in Business Research (1. Ausg.). Elsevier.
- Perren, L., & Ram, R. (2004). Case-Study Method in Small Business and Entrepreneurial Research: Mapping Boundaries and Perspectives (Vol. 22). Thousand Oaks, CA: Sage Publ.

Company Taxation in the EU: Towards more Fairness and Sustainability

Module title	Company Taxation in the EU: Towards more Fairness and Sustainability
Module title German	Company Taxation in the EU: Towards more Fairness and Sustainability
Module number	82-021-TA15-H-0507
Level	Bachelor module
Course rotation	WiSe
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration and Business Taxation
Module Coordinator	Prof. Dr. Reinald Koch
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- Students of the module learn the fundamental provisions of European tax law. They obtain the ability to recognize tax consequences of several cross-border economic activities.
- Students gain the ability to solve complex tax related business cases including the application of their knowledge to new cases. Furthermore, they learn how to handle the relevant international legal texts.
- After attending the module students will have gained a comprehensive overview of the business tax systems in the European Union and the relevant European law.

Contents and Topics:

- Basics of European legal forms
- Concepts of taxation in EU member states
- Basic terms and concepts of foreign income
- Impact of EU tax law on tax planning opportunities

Formal requirements for participation:

• None

Recommended requirements for participation:

• None

Teaching and examination language:

• English

Teaching methods/course types:

- *Lecture (VL) (2 SWS)*
- Tutorial (UE) (2 SWS)

ECTS awarding criteria:

• Performance record assessed with at least "sufficient": Final Exam (90 minutes)

Workload / Distribution of ECTS credits:

- 42 h = Time of attendance lecture
- 28 h = Preparation and postprocessing lecture
- 28 h = Time of attendance tutorial
- 28 h = Preparation and postprocessing tutorial
- 38 h = Exam preparation
- 150 h = Total workload

Modul grade:

• Written exam (100 %)

Polyvalence with other degree programs/accessibility notes:

- Betriebswirtschaftslehre International B.Sc.
- Nachhaltige Wirtschaft & gesellschaftliche Verantwortung B.Sc.

Remarks: Literature is provided in the Opening Session.

Consolidated Accounting

Module title	Consolidated Accounting
Module title German	Konzernrechnungslegung
Module number	82-021-AC12-H-0507
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration, Auditing and Management
	Accounting
Module Coordinator	Prof. Dr. Max Göttsche
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- Students develop a broad and integrated knowledge and understanding of the fundamentals of consolidated accounting.
- Students identify and assign complex problems of consolidated accounting and learn to solve application oriented problems.
- Students develop a critical understanding of special topics in consolidated accounting.

Contents and Topics:

- Legal and economic basics
- Obligation of drawing up and basics of consolidation
- Basic principles of consolidated accounting
- Capital consolidation
- Consolidation of debt
- Consolidation of success
- Deferred taxes
- Proportional and equity consolidation

- Currency transformation
- Cash flow statement
- Segment information
- Equity shift calculation
- Dependency report
- Special topics e.g acquisition of accessory interests, group affiliation of special purpose entities, IFRS-topics, etc.

Formal requirements for participation:

• None

Recommended requirements for participation:

• Accounting knowledge

Teaching and examination language:

• German

Teaching methods/course types:

• Interactive lecture, Work on case-studies in the exercise

ECTS awarding criteria:

• Performance record assessed with at least "sufficient" (90 Minutes)

Workload / Distribution of ECTS credits:

- 39 h = Time of attendance lecture
- 73 h = Preparation and postprocessing lecture
- 38 h = Exam preparation
- 150 h = Total workload

Modul grade:

• Written Exam (100%)

Polyvalence with other degree programs/accessibility notes:

- Business Administration International B.Sc.
- Business Administration M.Sc.
- Digital and Data-Driven Business B.Sc.
- Sustainability in Business & Economics B.Sc.
- Taxation M.Sc.

Remarks: -

Consumer Psychology

Module title	Consumer Psychology
Module title German	Consumer Psychology
Module number	82-021-MM03-H-0719
Level	Bachelor module
Course rotation	WiSe
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Innovation and Creativity
Module Coordinator	Prof. Dr. Shashi Matta
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

At almost every moment of our lives, we engage in some sort of consumer behavior and decision-making. Different factors can influence consumer behavior processes: both psychological (micro) and sociological (macro). This course will mostly focus on the psychological core of consumer behavior (consumer psychology), but will also discuss sociological consumer behavior topics. Besides learning theoretical concepts, students will also have a practical perspective and learn how understanding consumer behavior can help to improve managerial practice.

The primary objectives of this course are to:

- Understand the concepts of consumer behavior and consumer psychology
- Understand how marketing stimuli affect consumer attention and perception of products
- Discuss low- and high-effort thought processes and understand how they can influence consumer attitudes
- Learn sequential steps in a consumer decision-making process
- Understand which factors influence consumer decision-making and post-decision processes and how
- Learn how different sociological factors influence Consumer Behavior

Besides knowledge in consumer behavior and consumer psychology, students will gain soft skills such as teamwork and communication. As lectures and tutorials are held in English, students will also have an opportunity to enhance their English language skills in a professional setting.

Contents and Topics:

- Introduction to Consumer Behavior
- Psychological processes that affect Consumer Behavior
 - Motivation, ability, and opportunity to engage in consumption behaviors and make decision
 - Exposure, attention, and perception of information stimuli (ads, prices, product features, etc.)
 - Memory and knowledge
 - Attitudes based on high/low consumers' effort
- Process of making decisions
 - Problem recognition and information search
 - Judgment and decision-making based on high/low effort
 - Post-decision processes
- Consumer's culture
 - Social influences on Consumer Behavior
 - Consumer diversity
 - Household and social class influences
 - Psychographics: values, personality, and lifestyles
- Consumer Behavior outcomes and issues

Formal requirements for participation:

• None

Recommended requirements for participation:

• None

Teaching and examination language:

• English

Teaching methods/course types:

- Lecture (VL)
- Tutorial (UE)

ECTS awarding criteria: Research Team Project 40% Students are required to form teams (3-6 students) for the Research Team Project. Student teams will work on this semester long project by applying all course learnings to it. They will submit their Research Report Presentation on the last tutorial session.

Final Exam 60% The final exam will be based on all the material discussed in the lectures and in the tutorials. It will be a 50-minutes exam.

Didactical reason for two assessment criteria: Consumer Psychology is the area of study that examines how various psychological factors (thoughts, beliefs, etc.) influence consumer behavior. Therefore, essential to Consumer Psychology is observing and analyzing different decision-making processes of consumers in order to understand their motivation and further use this information in academic or practical purposes. Thus, studying Consumer Psychology requires not only a deep understanding of theory but also the ability to apply this theory in empirical research. The two assessments for this Consumer Psychology course will therefore test distinct but related competencies: the written exam will test students' theoretical foundations and knowledge of consumer psychology theories; the research project will test students' abilities in conducting empirical research on an applied project.

Workload / Distribution of ECTS credits:

- 24 h = Time of attendance: Lectures
- 24 h = Time of attendance: Tutorials
- 30 h = Self-study pre-and-post Lectures
- 30 h = Self-study pre-and-post Tutorials
- 42 h = Assignments, Project and Exam preparation
- 150 h = Total workload

Modul grade:

- Research Team Project (40%)
- Final Exam (60%)

Polyvalence with other degree programs/accessibility notes:

• Betriebswirtschaftslehre International B.Sc.

Remarks: Hoyer, W. D., MacInnis, D. J., & Pieters, R. (2018). Consumer behavior (7th edition). Boston, MA: Cengage Learning.

Corporate Management

Module title	Corporate Management
Module title German	Unternehmensführung
Module number	82-021-BWL11-H-0507
Level	Bachelor module
Course rotation	WiSe
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	BA and International Management & BA and Organisa-
	tion and Human Resources
Module Coordinator	Prof. Dr. Katja Gelbrich; Prof. Dr. Max Ringlstetter
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- Students gain fundamental knowledge about business administration as a science.
- They gain an understanding of companies' and organizations' nature and structure.
- Upon completion of the module, students have a sound overview of the relationship between internationalization, governance, and organization of companies.

Contents and Topics:

- Part I: Business Administration an introduction
- Part II: Strategy
- Part III: Organization
- Part IV: Human Resource Management
- Part V: International Environment of an Organization

Formal requirements for participation:

• None

Recommended requirements for participation:

• None

Teaching and examination language:

• German

Teaching methods/course types:

• Lecture (VL)

ECTS awarding criteria:

• Performance record assessed with at least "sufficient": Final Exam (90 minutes)

Workload / Distribution of ECTS credits:

- 22,5 h = Time of attendance lecture
- 25 h = Preparation and postprocessing lecture
- 22,5 h = Time of attendance tutorial
- 25 h = Preparation and postprocessing tutorial
- 50 h = Exam preparation
- 150 h = Total workload

Modul grade:

• Lecture (100%)

Polyvalence with other degree programs/accessibility notes:

• Betriebswirtschaftslehre International B.Sc.

Remarks:

• Peters Peters, S./Brühl, R./Stelling, J. (2005): Betriebswirtschaftslehre, 12. Aufl., Oldenbourg, München, Wien, 2008.

- Ringlstetter, M., (1997), Organisation von Unternehmen und Unternehmensverbindungen, München, S. 57-162 sowie S. 246-266.
- Gelbrich, K.; Müller, S. (2011): Handbuch Internationales Management, München.
- Kutschker, M./Schmid, S. (2011): Internationales Management, 7. Aufl., Oldenbourg, München.

Data Analytics in Accounting, Finance and Tax

Module title	Data Analytics in Accounting, Finance and Tax
Module title German	Datenanalyse in Accounting, Finance and Tax
Module number	82-021-FM06-H-0822
Level	Bachelor module
Course rotation	WiSe
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration and Business Taxation
	Business Administration, Management Accounting and
	Auditing Business Administration and Business Taxa-
	tion
Module Coordinator	Prof. Dr. Reinald Koch
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- Students of the module learn basic skills in the areas of data analysis and data visualization and apply them to solve case studies in group work.
- In this context, students get to know business intelligence (BI) tools that are widely used in practice and that enable automated data processing and interactive visualization. Students also learn to use data visualizations to generate insights for various issues and to communicate them effectively.
- A focus is also placed on the importance and use of these tools in a large auditing company (PwC).
- The students also learn which requirements are to be placed on the responsible and secure use of data and receive a brief introduction to the basic concepts of selected, more complex analysis methods.
- After completing the module, the students have a comprehensive overview of the possibilities for using data analysis and visualization to solve problems in the areas of finance, accounting, auditing and taxes.

Contents and Topics:

- Interactive e-learning to promote a digital way of thinking, in-crease general data competence and optimize real business processes using methods and tools for data analysis and visualization (PwC Data Analytics Online Academy).
- Introduction to selected problems in the areas of financing, accounting, auditing and taxes.
- Processing of case studies (partly in group work) with specialist support in terms of content and technology.
- Final presentation of the group work at PwC Munich.

Formal requirements for participation:

• None

Recommended requirements for participation:

• Basic knowledge of finance, accounting, auditing and taxes

Teaching and examination language:

• German

Teaching methods/course types:

- Lecture (VL) (2 SWS)
- Tutorial (UE) (1 SWS)

ECTS awarding criteria:

• performance record assessed with at least "sufficient" Group presentation (100 %)

Workload / Distribution of ECTS credits:

- 42 h = ime of attendance lecture and tutorial
- 42 h = Preparation and postprocessing lecture and
- 66 h = Exam preparation
- 150 h = Total workload

Modul grade:

• Group presentation (100 %)

Polyvalence with other degree programs/accessibility notes:

• Digital and Data-Driven Business B.Sc.

Remarks:

- The course is offered in cooperation with practitioners from the auditing company PwC.
- Maximum number of participants: 20
- If necessary, course participants are selected on the basis of their academic achievements and experience gained.

Data Science in Finance with Python

Module title	Data Science in Finance with Python
Module title German	Data Science in Finance mit Python
Module number	82-021-FM05-H-0720
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Finance and Banking
Module Coordinator	Prof. Dr. Thomas Mählmann
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

• The student gets to know realistic problems of portfolio management, in particular the development and implementation of rule-based (systematic) trading strategies (smart beta, alternative alpha), and deals with practice-relevant approaches. The focus is on the implementation of data analytical concepts in Python, with which the student is able to consider various problems in the entire investment process after successful completion of this module.

Contents and Topics:

The module includes the following topics, among others:

- Basics of data analysis in Python with Pandas
- Risk and return
- Mean-Variance Portfolio Optimisation
- Quantitative trading and portfolio strategies

Formal requirements for participation:

• None

Recommended requirements for participation:

None

Teaching and examination language:

• German

Teaching methods/course types:

- *Lecture (VL) (2 SWS)*
- Tutorial (UE) (2 SWS)

ECTS awarding criteria:

• Performance record assessed with at least "sufficient": Portfolio

Workload / Distribution of ECTS credits:

- 30 h = Time of Attendance Lecture
- 15 h = Preparation and postprocessing Lecture
- 30 h = Time of Attendance Lecture
- 15 h = Preparation and postprocessing Tutorial
- 60 h = Exam Preparation
- 150 h = Total Workload

Modul grade:

• Portfolio: The examination takes the form of four Python programming tasks (cases). The overall grade of the module is the sum of the respective grade of the four Python programming tasks weighted with the factor 0.25.

Polyvalence with other degree programs/accessibility notes:

- Business Administration International B.Sc.
- Business Administration M.Sc.
- Digital and Data Driven Business B.Sc.

 $\bullet \ \ Sustainability \ in \ Business \ \& \ Economics \ B.Sc.$

Remarks: Literature will be announced in class.

Development Economics

Module title	Development Economics
Module title German	Development Economics
Module number	82-021-VWLECO06-H-0507
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Economics, esp. Microeconomics
Module Coordinator	Prof. Dr. Alexander M. Danzer
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- Students acquire substantial knowledge for the facts about the developing world.
- They are able to apply theoretical and simple empirical economic analyses to the study of development and growth.
- Students have developed reflected views and skills for ethical judgments on relevant development challenges (e.g., poverty, inequality, child labor) and policy issues.
- They acquire knowledge about the global development agenda (e.g., Millennium Development Goals), development aid and International Organizations (e.g., World Bank, IMF).
- Students acquire the skills to search for suitable data covering development topics. They develop competencies to analyse, interpret, critically assess, and present the data.

Contents and Topics:

- Introduction to development economics
 - Income and development differences between countries
 - Vicious circle of poverty
 - Basic concepts of empirical strategies in development economics
- Fundamental determinants of economic development

- Physical capital accumulation, development and growth
 - The Solow growth model
 - The relationship between investment and saving
 - Convergence
- Measurement of poverty and inequality
- Population and economic development, the demographic transition
- Fertility and the economic model of the demand for children
 - The income and substitution effect
 - Family planning
 - The quantity-quality tradeoff in the demand for children
- Human capital and economic development
 - Human capital in the form of education
 - Human capital in the form of health
- Urban-rural division, labour markets and development
 - Migration and the emergence of the informal sector
- Land rights and risky investments
- Development policies
 - Anti-poverty policies, aid and development
 - Trade policies in developing countries

Formal requirements for participation:

• None

Recommended requirements for participation:

• Mathematics, Microeconomics I, Macroeconomics I

Teaching and examination language:

English

Teaching methods/course types:

- Lectures
- Tutorials

ECTS awarding criteria:

• performance record assessed with at least "sufficient": Final Exam 100 %

Workload / Distribution of ECTS credits:

- 25 h = Time of attendance lecture
- 25 h = Preparation and postprocessing lecture
- 25 h = Time of attendance tutorial
- 25 h = Preparation and postprocessing tutorial
- 50 h = Exam preparation
- 150 h = Total workload

Modul grade:

• *Written Exam (100%)*

Polyvalence with other degree programs/accessibility notes:

• Betriebswirtschaftslehre International B.Sc.

Remarks: Readings:

- Debraj Ray. 1998. Development Economics, Princeton University Press.
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- Duflo, Esther. 2001. "Schooling and Labor Market Consequences of School Construction in Indonesia: Evidence from an Unusual Policy Experiment." American Economic Review, 91: 795–813.
- Bleakly, Hoyt. 2007. "Disease and Development: Evidence from Hookworm Eradication in the American South." Quarterly Journal of Economics, 122, 1: 73-117.

- Harris, John R. and Michael P. Todaro. 1970. "Migration, Unemployment and Development: A Two-Sector Analysis." American Economic Review, 60: 126-42.
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- Acemoglu, Daron, Simon Johnson and James A. Robinson. 2001. "The Colonial Origins of Comparative Development: An Empirical Investigation." American Economic Review, 91: 1369-1401.
- Glaeser, Edward L., La Porta, Rafael, Lopez-de-Silane, Florencio and Andrei Shleifer. 2004. "Do Institutions Cause Growth?" Journal of Economic Growth, 9: 271-303.
- Jones, Benjamin F. and Benjamin A. Olken. 2005. "Do Leaders Matter? National Leadership and Growth Since World War II." The Quarterly Journal of Economics, 120, 3: 835-864.
- Barrera-Osorio, Felipe, Marianne Bertrand, Leigh L. Linden and Francisco Perez-Calle. 2011. "Improving the Design of Conditional Transfer Programs: Evidence from a Randomized Education Experiment in Colombia." American Economic Journal: Applied Economics, 3: 167–195.
- Burnside, Craig and David Dollar. 2000. "Aid, Policies, and Growth." American Economic Review, 90, 4: 847-868.
- Easterly, William, Levine, Ross and David Roodman. 2004. "Aid, Policies, and Growth: Comment." American Economic Review, 94, 3: 774-780.
- Krugman, Paul R. and Maurice Obstfeld. 2003. International Economics Theory and Policy, Chapter 22.
- Romer, Paul, 1994: New goods, old theory, and the welfare costs of trade restrictions. Journal of Development Economics, 43, 5-38.

Digital and Sustainable Business Models

Module title	Digital and Sustainable Business Models
Module title German	Digital and Sustainable Business Models
Module number	82-021-D3B01-H-0621
Level	Bachelormodul
Course rotation	WiSe
Degree program hosting the module	Digital and Data-Driven Business B.Sc.
Institutional anchoring	Wirtschaftswissenschaftliche Fakultät Ingolstadt
Subjects involved	BWL, insb. Internationales Management
	BWL, insb. Dienstleistungsmanagement
Module Coordinator	Prof. Dr. Katja Gelbrich
Credit Points (ECTS)	5 ECTS-Punkte

Learning outcomes:

- Studierende des Kurses lernen, die Grundlagen und Struktur von Geschäftsmodellen zu verstehen und dieses Wissen auf das Digitale Business und nachhaltige Geschäftsmodelle anzuwenden. Sie erlangen ein grundlegendes Verständnis verschiedener digitaler und nachhaltiger Geschäftsmodelle im Konsumgüter- (B2C) und Investitionsgüterbereich (B2B). Sie lernen, wie diese Geschäftsmodelle entwickelt, organisiert und vermarktete werden. Sie lernen die Erfolgsfaktoren digitaler Geschäftsmodelle kennen, insbesondere mit Blick auf die Infrastruktur (z.B. Kernaktivitäten, Geschäftspartner), das Angebot (z.B. das Nutzenversprechen), die Kunden (z.B. Kundensegmente und Kundenbeziehungen) und die Finanzstruktur (z.B. Kostenstruktur und Umsatzgenerierung).
- Die begleitende Übung trägt zur Erarbeitung dieser Lernziele/Kompetenzen bei. Die Studierenden wissen, sich kritisch mit ausgewählten Aspekten der Vorlesung sowie mit neuen Themengebieten vertieft auseinander zu setzen. Sie lernen, ihr Wissen auf konkrete Firmen anzuwenden (sowohl multinationale Firmen als auch Start-ups), und zwar anhand von Beispielen und kleinen Fallstudien aus dem realen Geschäftsleben. Dadurch sind sie in der Lage, sich eigenes Fachwissen anzueignen. Weiterhin erlangen sie die Fähigkeit, theoretische Konzepte aus der Vorlesung auf Management-Probleme anzuwenden, indem sie Fallstudien diskutieren.

Contents and Topics:

Teil I: Digitale Geschäftsmodelle

• Geschäftsmodelle und Geschäftsmodell-Canvas

- Überblick und Beschreibung digitaler Geschäftsmodelle
- Erfolgsfaktoren digitaler Geschäftsmodelle

Teil II: Nachhaltige Geschäftsmodelle

- Grundlagen des Service Design
- Co-Creation von innovativen Geschäftsmodellen
- Nachhaltige und transformative Geschäftsmodelle / Transformative Service Research

Formal requirements for participation:

• Keine

Recommended requirements for participation:

• Keine

Teaching and examination language:

• Englisch

Teaching methods/course types:

- Vorlesung (VL) (2 SWS)
- Übung (UE) (2 SWS)

ECTS awarding criteria:

• Mit mindestens "ausreichend" bewerteter Leistungsnachweis: Klausur (90 Minuten)

Workload / Distribution of ECTS credits:

- 30 h = Präsenzzeit Vorlesung oder Selbststudium
- 24 h = Vor- und Nachbereitung Vorlesung
- 30 h = Präsenzzeit Übung oder Selbststudium
- 12 h = Vor- und Nachbereitung Übung

- 54 h = Prüfungsvorbereitung
- 150 h = Arbeitsaufwand gesamt

Modul grade:

• Abschlussklausur zum Vorlesungsstoff (60%) und zum Übungsstoff (40%)

Polyvalence with other degree programs/accessibility notes:

• Sustainability in Business & Economics B.Sc.

Remarks: -

Digital Finance

Module title	Digital Finance
Module title German	Digital Finance
Module number	82-021-FM08-H-0723
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Juniorprofessor Digital Finance
Module Coordinator	Prof. Dr. David Streich
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- In this module, students will gain structured knowledge of the various activities performed by financial intermediaries and the disruption of these activities by digital technologies.
- Building on fundamental financial theories, students will develop a profound understanding of the various functions performed by financial intermediaries.
- Based on this, the course will examine the application of digital technologies to perform these functions, as well as the significance for the business models of existing providers

Contents and Topics:

- Financial intermediation: Justification and functions
- Financing (credit origination, P2P lending, security offerings, crowdfunding, etc.)
- *Electronic brokerage*
- Payments (payment services, cryptocurrencies, etc.)
- Financial advice / asset management (algorithmic trading, robo-advisory, etc.)

Formal requirements for participation:

• None

Recommended requirements for participation:

• None

Teaching and examination language:

• English

Teaching methods/course types:

- Lecture (2 SWS)
- Tutorial (2 SWS)

ECTS awarding criteria:

• performance record assessed with at least "sufficient": Final Exam (90 minutes) 100%

Workload / Distribution of ECTS credits:

- 30 h = Time of attendance lecture
- 15 h = Preparation and postprocessing lecture
- 30 h = Time of attendance tutorial
- 15 h = Preparation and postprocessing tutorial
- 60 h = Exam preparation
- 150 h = Total workload

Modul grade:

• Written Exam (100%)

Polyvalence with other degree programs/accessibility notes:

• Digital and Data-Driven Business B.Sc.

Remarks: Readings:

• The relevant literature will be announced during the kick-off.

Digital Systems und Operationsmanagement

Module title	Digital Systems und Operationsmanagement
Module title German	Digital Systems and Operations Management
Module number	82-021-BWL12-H-0507
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration and Business Informatics
Module Coordinator	Prof. Dr. Thomas Setzer
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- Digital Systems (Informations management):
 - Students gain a basic understanding of managing and doing business with information and designing business information systems.
 - Students will learn relevant fundamentals of process and data modeling, data communication, networked information systems, and data and Internet-based business models and IT systems.
 - Upon completion of the course, students will have a basic working knowledge of the field of business information systems and will be able to perform transfer work in this area.
- Operations management:
 - Students gain an introductory understanding of current methods and concepts in production and logistics management.
 - Students will become familiar with selected aspects of decision-making in production and logistics and acquire initial skills to apply the knowledge gained in the course of analysis and decision-making situations in operational practice.
 - Students learn about the special importance of sustainable production and logistics concepts.

Contents and Topics:

• Digital Systems (Informations management):

- enterprise software
- Database management systems
- Operational and analytical processes
- Internet and IT security
- Internet-based business models and systems
- Search engines, platforms, recommendation systems
- Operations management:
 - Models and model-based planning
 - Concepts of sustainable production and logistics
 - Linear planning calculation
 - Project planning (network planning technique)
 - Design of production systems
 - Order quantity planning
 - Transportation and route planning

Formal requirements for participation:

• None

Recommended requirements for participation:

• None

Teaching and examination language:

• German

Teaching methods/course types:

• 2 x Lecture/Tutorial (je 2 SWS)

ECTS awarding criteria:

- Performance record assessed with at least "sufficient": Final Exam (90 Minuten)
- In this exam, the contents of both courses are tested by means of explanations, facts and numerical tasks. 50% of the exam points are assigned to Operations Management, 50% to Digital Systems.

Workload / Distribution of ECTS credits:

- Digital Systems (Informations management):
 - 16 Time of attendance lecture
 - -34 h = Preparation and postprocessing lecture
 - -5h = Time of attendance tutorial
 - 10 h = Preparation and postprocessing tutorial
 - -10 h = Exam preparation
 - -75 h = Total workload
- Operations management:
 - 20 Time of attendance lecture
 - -20 h = Preparation and postprocessing lecture
 - -15 h = Time of attendance tutorial
 - 10 h = Preparation and postprocessing tutorial
 - -10 h = Exam preparation
 - -75 h = Total workload

Modul grade:

• *Written Exam (100%)*

Polyvalence with other degree programs/accessibility notes:

- Digital and Data-Driven Business B.Sc.
- Wirtschaftliche Nachhaltigkeit & gesellschaftliche Verantwortung B.Sc.
- Betriebswirtschaftslehre International B.Sc.
- Europastudien B.Sc.
- Journalistik B.Sc.
- Romanistik-Wirtschaft-Geografie B.Sc.

Remarks: -

Discover Germany: Society, Politics, Economy, Culture

Module title	Discover Germany: Society, Politics, Economy, Culture
Module title German	Discover Germany: Society, Politics, Economy, Culture
Module number	82-021-INT01-H-0917
Level	Master module
Course rotation	Winter and summer term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration, Auditing and Management
	Accounting
Module Coordinator	Prof. Dr. Max Göttsche
Credit Points (ECTS)	none

Learning outcomes: This module helps students to

- reflect different social, political, and cultural values, expectations, and behaviour of Germans in the economic life exemplify and evaluate economic and socio-cultural relationships
- acquire intercultural competence via self-reflection and feedback in practical exercises
- hone their interpersonal skills together with international students
- achieve the competence for autonomous academic self-study.

Contents and Topics:

- Germany in Europe and in the world
- Politics: foreign policy, political system of the federative
- Republic of Germany, Parliament, parties, and other institutions
- Business and innovations
- Society and education
- Culture

Formal requirements for participation: none

Recommended requirements for participation: none

Teaching and examination language: English

Teaching methods/course types:

- Interactive Lecture
- Excursion

ECTS awarding criteria: none

Workload / Distribution of ECTS credits: 16 contact hours

Modul grade: none

Polyvalence with other degree programs/accessibility notes: -

Remarks: *To be announced in class*

Foundations of Economics: State, Economy and Society

Module title	Foundations of Economics: State, Economy and Soci-
	ety
Module title German	Einführung in die Volkswirtschaftslehre: Staat,
	Wirtschaft und Gesellschaft
Module number	82-021-VWL05-S-VL-0717
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Economics, esp. Macroeconomics
Module Coordinator	Prof. Dr. Simon Wiederhold
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- The lecture offers an introduction into economics. It makes students familiar with the basic terms and methods in both micro- and macroeconomics.
 - Students will gain an understanding of the main economic principles, such as scarcity, division of labor, opportunity costs, and incentives.
 - They will get an overview of different types of markets and how supply and demand interact on these markets.
 - They will learn the basics of labor markets.
 - They will learn the importance of long-term analysis for macroeconomic issues and will understand the basics of open economies.
 - They will understand the sources and implications of the financial crisis since 2007.
 - They will gain insights into the foundations of game theory.
 - They will develop a basic understanding of aims, methods, and problems of empirical research in economics.
- Students will be equipped with the necessary tools and knowledge to structure, analyze, and potentially solve economic problems (e.g., minimum wages, rent control).
- In general, students will get to know numerous practical examples from economic life and will develop skills to judge the relevance of micro- and macroeconomic concepts for real-life situations.

Contents and Topics:

- Thinking like an economist
- Supply and demand
- Comparative advantage
- National accounting
- Goods market
- Financial market
- Economic growth
- Unemployment
- Financial crisis of 2008
- Foundations of game theory
- Foundations of empirical research in economics

Formal requirements for participation:

• None

Recommended requirements for participation:

• Mathematics

Teaching and examination language:

• German

Teaching methods/course types:

- Lectures
- Tutorials

ECTS awarding criteria:

• performance record assessed with at least "sufficient": Final Exam (90 minutes)

Workload / Distribution of ECTS credits:

- 28 h = Time of attendance lecture
- 30 h = Preparation and postprocessing lecture
- 28 h = Time of attendance tutorial
- 30 h = Preparation and postprocessing tutorial
- 34 h = Exam preparation
- 150 h = Total workload

Modul grade:

• Final exam (100%)

Polyvalence with other degree programs/accessibility notes:

- Betriebswirtschaftslehre International B.Sc.
- Digital and Data-Driven Business B.Sc.
- Wirtschaftliche Nachhaltigkeit & gesellschaftliche Verantwortung B.Sc.

Remarks:

Literatur:

- N. Gregory Mankiw, Mark P. Taylor, Grundzüge der Volkswirtschaftslehre, 5. Aufl., Schäffer-Poeschel, 2012.
- N. Gregory Mankiw, Principles of Economics, 7th ed., Cengage Learning, 2014.
- Olivier Blanchard, Gerhard Illing, Makroökonomie, 6. Aufl., Pearson Studium, 2014.
- Olivier Blanchard, Macroeconomics, 6th ed., Prentice Hall, 2012.

Introduction to Economic and Business Ethics

Module title	Introduction to Economic and Business Ethics
Module title German	Einführung in die Wirtschafts- und Unternehmensethik
Module number	82-021-Intdis01-H-0507
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Ethics and Social Policy
Module Coordinator	Prof. Dr. Jörg Althammer
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- In this lecture students get a general idea of the theories and methods of business and social ethics. It will cover the basics of the philosophy of science and the central theories of social ethics. Additional matters of contemporary discussion concerning CSR will be taken up and dealt with.
- The module shall enable students to perceive ethical problems at social and entrepreneurial level, to analyze them appropriately and to develop solutions.

Contents and Topics:

- Basics of the philosophy of science
- The normative problem in social sciences
- Social final goals: freedom, justice, economic efficiency
- Theories of social justice
- Aspects of responsible management (Corporate Social Responsibility) Stakeholderanalysis and -management

Formal requirements for participation:

• None

Recommended requirements for participation:

• None

Teaching and examination language:

• German

Teaching methods/course types:

- Lecture and discussion
- Video recording oft he theory
- *E-learning*

ECTS awarding criteria:

• performance record assessed with at least "sufficient": Final Exam (90 minutes)

Workload / Distribution of ECTS credits:

- Lecture
- 30 h = E-learning
- 60 h = Written exam
- 150 h = Average workload

Modul grade:

• Final exam (100%)

Polyvalence with other degree programs/accessibility notes:

- Betriebswirtschaftslehre International B.Sc.
- Digital and Data-Driven Business B.Sc.
- Wirtschaftliche Nachhaltigkeit & gesellschaftliche Verantwortung B.Sc.

Remarks: Readings

- Kersting, W. (2000): Theorien der sozialen Gerechtigkeit. Metzler Verlag, Stuttgart [u.a.].
- Homann, K., Blome-Drees, F. (1992): Wirtschafts- und Unternehmensethik. Vandenhoeck & Ruprecht, Göttingen.

Introduction to Software Engineering and Programming

Module title	Introduction to Software Engineering and Program-
	ming
Module title German	Einführung in Software Engineering und Program-
	mierung
Module number	82-021-IFM02-H-0822
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Digital and Data-Driven Business B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration and Business Informatics
Module Coordinator	Prof. Dr. Thomas Setzer
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes: In this introductory course on software engineering and programming, students

- acquire fundamental competences for planning and solving professional and technical tasks with a modern programming language in an independent and reflected way.
- are able to structure and modularize programs.
- develop an understanding for the interrelationships and the phases in software development.
- attain a fundamental understanding of the principles and implementation of object-oriented software.
- attain the ability to discuss, analyze, evaluate and improve program drafts and program code.
- can implement solutions using a modern programming language.

Contents and Topics: This course teaches basic approaches and methodologies for software engineering and programming. The following topics are covered:

- Computers and programs
- Principles and process models in software engineering

- Data types and structures
- Program flow and decision structures
- Functions and modularization
- *Programming paradigms and object orientation*
- Debugging and testing
- Chaos and Simulation
- Implementation of technical and professional tasks with developed pro-grams

In the course a modern programming language like Python, Ruby or Java is used.

Formal requirements for participation:

• None

Recommended requirements for participation:

• Basic knowledge of algorithms and data structures as well as the design of computers and information systems.

Teaching and examination language:

English

Teaching methods/course types:

- Lecture (VL) (2 SWS)
- Tutorial (UE) (2 SWS)

ECTS awarding criteria:

• performance record assessed with at least "sufficient": written exam at the end of the semester (60 minutes)

Workload / Distribution of ECTS credits:

• 45 h = Time of attendance lecture and tutorial

- 75 h = Preparation and postprocessing lecture and tutorial
- 30 h = Exam preparation
- 150 h = Total workload

Modul grade:

• Written Exam (100%)

Polyvalence with other degree programs/accessibility notes:

• Business Administration B.Sc.

Remarks: -

International Business

Module title	International Business
Module title German	International Business
Module number	82-021-IM02-H-0507
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	International Management
Module Coordinator	Prof. Dr. Katja Gelbrich
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes: After successful completion of the course, students can understand how firms successfully operate in international markets. They can describe the globalization of markets as well as the reasons why firms internationalize. Then, participants gain the competence to assess the environment of international business operations, that is, the economic, financial, legal, political, and cultural environment in foreign markets.

Students acquire knowledge about techniques how to use this information for international market assessment and for choosing the appropriate entry mode. Finally, students are enabled to understand how firms organize their international value chain activities including strategy and organization, human resource management, and financial management.

Based on case studies, students acquire the capability to analyze the international environment in a structured way, and to derive recommendation for managers in the adjunct tutorial. Further, they improve their presentation and argumentation skills. Upon completion of the course, students have the expertise as well as social competence to handle decisions regarding the internationalization process of firms.

Contents and Topics:

- Globalization of markets
- Internationalization of firms
- Economic and financial environment
- Legal, political, and cultural environment

- International market assessment
- Entry modes
- International strategy and organization
- *International human resource management*
- International financial management

Formal requirements for participation:

• None

Recommended requirements for participation:

• Basic knowledge in Business Administration and Marketing.

Teaching and examination language:

• English

Teaching methods/course types:

- Lecture (VL)
- Tutorial (UE)

ECTS awarding criteria:

• Performance record assessed with at least "sufficient": Final Exam (90 minutes)

Workload / Distribution of ECTS credits:

- 22,5 h = Time of attendance lecture
- 28 h = Preparation and postprocessing lecture
- 22,5 h = Time of attendance tutorial
- 14 h = Preparation and postprocessing tutorial
- 63 h = Exam preparation

Modul grade:

- Final exam on the lecture (70%)
- and tutorial (30%)

Polyvalence with other degree programs/accessibility notes:

• Betriebswirtschaftslehre International B.Sc.

Remarks: Readings:

- Cavusgil, T. S.; Knight, G.; Riesenberger, J. R. (2014): International Business: The New Realities, 3th Ed., Pearson.
- Wild, J. J.; Wild, K. L. (2013): International Business. The Challenges of Globalization, 7th Ed., Boston, Pearson.

Investment, Finance and Tax

Module title	Investment, Finance and Tax
Module title German	Invesition, Finanzierung und Kapitalmarkt
Module number	
Level	Bachelor module
Course rotation	WiSe
Degree program hosting the module	Digital & Data-Driven Business, B. Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Finance and Banking // Business Administration and
	Business Taxation
Module Coordinator	Prof. Dr. Thomas Mählmann
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- In this lecture students get a general idea of the basic theories and quantitative methods of finance and capital markets. They also obtain and overview over income taxes and how they affect investment and financing decisions.
- Students learn techniques to solve income tax cases and to independently apply these skills to new cases. They also learn the use of the relevant legal materials.
- These skills are essential and are needed in different areas of Business Administration, e.g. in the valuation of investment projects.

Contents and Topics:

A: Object and purpose of the financial sector

- 1. Financial Sphere and Sales Area
- 2. Sphere of Activities of Finance

B: Investment Decisions

- 1. Relationship between Investing and Financing
- 2. Investment Decisions using a given rate of return
- 2.1 Net Present Value, Future Value and Equivalent Annuity as decision criteria

• 2.2 Using the Internal Rate of Return for Investment Decisions

C: Financing Decisions

- 1. Methods of Financing
- 2. Debt Securities and Markets
- 3. Different approaches of financing relationships
- 4. Equity Financing
- 5. Debt Funding

D: Income taxation

- 1. Basics
- 2. Taxation of individuals
- *3. Taxation of corporations*

E: Investment and financing decisions under consideration of taxes

Formal requirements for participation:

• None

Recommended requirements for participation:

• None

Teaching and examination language:

• German

Teaching methods/course types:

- *Lecture (VL) (2 SWS)*
- Tutorial (UE) (2 SWS)

ECTS awarding criteria:

• Performance record assessed with at least "sufficient": Exam (100

Workload / Distribution of ECTS credits:

- 42 h = Time of Attendance Lecture
- 80 h = Preparation and postprocessing Lecture
- 28 h = Exam Preparation
- 150 h = Total Workload

Modul grade:

• Written Exam (100%)

Polyvalence with other degree programs/accessibility notes:

• Sustainability in Business & Economics B.Sc.

Remarks: -

Management simulation in tourism

Module title	Management simulation in tourism
Module title German	Management Simulation im Tourismus
Module number	
Level	Studium.Pro
Course rotation	Winter Term
Degree program hosting the module	Tourism and sustainable regional development
Institutional anchoring	Mathematical-Geographical Faculty
Subjects involved	Center for Entrepreneurship
Module Coordinator	Prof. Dr. Harald Pechlaner
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes: *The student will:*

- Develop a strategy for a touristic institution in a competitive business environment using theoretical approaches;
- *Analyze a product portfolio*;
- Coordinate within the team and define functions within the team;
- Improve their entrepreneurial and intercultural skills;
- Apply operational and financial planning and information systems;
- Break down strategy into operational decisions and activities including purchasing and sales activities, recruiting and managing staff, investing in renovations and services, and marketing;
- Learn crisis communication;
- Develop marketing instruments (product logo, claim, advertising presence);
- Present their ideas to customers and competitors at a trade fair;
- Analyze competitors in the market.

Contents and Topics: The basis is a management simulation in tourism, which has to be run as a real business with real KPIs by student teams competing against each other. The teaching units address both theoretical and practical concepts and include the following units:

- 1. Introduction and preparation session
- 2. Opening ceremony of the simulation
- 3. Trade fair
- 4. Round 1 (Year 1)
- 5. Round 2 (Year 2)
- 6. Round 3 (Year 3)
- 7. Round 4 (Year 4)
- 8. "3 Minutes Pitch"
- 9. Summary reflection.

Formal requirements for participation:

• None

Recommended requirements for participation:

• None

Teaching and examination language:

• German/English

Teaching methods/course types:

• Interactive Seminar (2 SWS) consisting of (1) business game with group work under the guidance of lecturers and (2) self-directed learning

ECTS awarding criteria:

• Contact/self-study in seminar with a minimum grade of "adequate": Portfolio (100%)

Workload / Distribution of ECTS credits:

- 30 h = Contact/Self-study Seminar
- 45 h = Preparation/Follow-up

- 75 h = Examination preparation
- 150 h = Total workload

Modul grade:

• Portfolio (100%).

Polyvalence with other degree programs/accessibility notes: *Studium.Pro, Business Administration B.Sc/ M.Sc., Geography*

Remarks:

• Cooperation with international partners represents an added value of the module and will be reflected in the intercultural knowledge transfer of the underlying student teams.

Mathematics for students of economics

Module title	Mathematics for students of economics
Module title German	Mathematik für Wirtschaftswissenschaftler
Module number	82-021-QM05-H-0507
Level	Bachelor module
Course rotation	Winter Term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Mathematisch-Geographische Fakultät
Subjects involved	Applied Mathematics
Module Coordinator	Apl. Prof. Dr. R. Grothmann; Prof. Dr. Günther
	Wirsching
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- Students in the field of business administration acquire basic mathematical knowledge and the fundamental mathematical nomenclature when attending the lectures.
- Students gain the methodological expertise in the field of mathematical modeling.
- Students develop mathematical skills in the area of abstract thinking when solving issues in a problem-oriented and formal way.
- Students acquire mathematical and logical capacity within the scope of the exercises by solving elementary mathematical problems in a self-dependent way.
- Students learn deductive reasoning and acquire the necessary skills for a structured way of working by attending the tutorials.

Contents and Topics:

- Multi-dimensional differentiation and integration
- Basic linear algebra
- Gauß algorithm
- Differential equations

Formal requirements for participation:

• None

Recommended requirements for participation:

• School knowledge of mathematics (Level of German Abitur G8

Teaching and examination language:

• German

Teaching methods/course types:

- Classroom lecture
- Tutorial
- Solving weekly problems

ECTS awarding criteria: 90 minutes written exam at the end of term. To pass the course students have to reach a minimum of 45 %.

Workload / Distribution of ECTS credits:

- 25 h = Time of attendance lecture
- 45 h = Preparation and postprocessing lecture
- 25 h = Time of attendance tutorial
- 45 h = Preparation and postprocessing tutorial
- 10 h = Exam preparation
- 150 h = Total workload

Modul grade:

• Final exam (90 minutes) (100%)

Polyvalence with other degree programs/accessibility notes:

- Betriebswirtschaftslehre International B.Sc.
- Digital and Data-Driven Business B.Sc.
- Wirtschaftliche Nachhaltigkeit & gesellschaftliche Verantwortung B.Sc.

Remarks:

- Sydsaedter: Essential Mathematics for Economic Analysis
- Auer/Seitz: Grundkurs Wirtschaftsmathematik
- Opitz/Klein: Mathematik Lehrbuch und Übungsbuch

Performance Measurement

Module title	Performance Measurement
Module title German	Performance Measurement
Module number	82-021-AC17-S-VL-1216
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration and Accounting
Module Coordinator	Prof. Dr. Anton Burger
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes: After a short repeat on fundamentals of financial and management accounting the focus in this course will be on performance measurement. The students will get familiar with important concepts and ratios. Hereby it will be differentiated between operating and long-term concepts, on the one hand for autonomous units within the company like profit centers and on the other hand for the whole company or conglomerate. Concepts and ratios of the profit and financial world will be analyzed to increase the reflection capability and the analytical skills of the student.

Contents and Topics:

- Operating Performance
- Corporate Liquidity
- Determinants of Corporate Value
- Management Decision-Making
- Shareholder Value Added (SVA)
- Acquisition Analysis

Formal requirements for participation:

• None

Recommended requirements for participation:

• Cost Accounting

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Teaching	and	examination	lanomage
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• English

Teaching methods/course types:

• Lecture

ECTS awarding criteria:

• Performance record assessed with at least "sufficient": Written exam (100 %)

Workload / Distribution of ECTS credits:

- 45 h = Time of attendance lecture
- 60 h = Self-study lecture
- 45 h = Exam preparation
- 150 h = Total workload

Modul grade:

• Written exam (100%)

Polyvalence with other degree programs/accessibility notes:

• Betriebswirtschaftslehre International B.Sc.

Remarks: -

Personality and Work

Module title	Personality and Work	
Module title German	Persönlichkeit und Beruf	
Module number	82-021-WP06-H-0817	
Level	Bachelor module	
Course rotation	Winter Semester	
Degree program hosting the module	Business Administration B.Sc.	
Institutional anchoring	Ingolstadt School of Management	
Subjects involved	Psychological Assessment and Intervention	
Module Coordinator	Prof. Dr. Katrin Rentzsch	
Credit Points (ECTS)	5 ECTS-Point	

Learning outcomes:

- Students are familiar with main concepts of Differential and Personality Psychology
- Students overview central theories, methods and findings in personality research
- Students know the central fields of research and action of personality in vocational contexts
- Students are able to read and critically reflect scientific literature in psychology

Contents and Topics: Examples

- Concepts and theories of Differential and Personality Psychology
- Personality and vocational choice
- Personality and professional achievement
- Personality, employment and health
- Creativity in the workplace
- Diversity in business and work

Formal requirements for participation:

• None

Teaching and examination language:

• German, English

Teaching methods/course types:

• Lecture

• None

• Readings

ECTS awarding criteria:

• Performance record evaluated with at least "sufficient": Written exam

Workload / Distribution of ECTS credits:

- 36 h = Time of attendance
- 24 h = Preparation and postprocessing
- 90 h = Exam preparation
- 150 h = Total workload

Modul grade:

• Final exam (100%)

Polyvalence with other degree programs/accessibility notes:

• International Business Administration B.Sc.

Remarks: -

Political Institutions, the Economy, and Financial Markets

Module title	Political Institutions, the Economy, and Financial Mar-
	kets
Module title German	Political Institutions, the Economy, and Financial Mar-
	kets
Module number	
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Sustainability in Business & Economics B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Economics, esp. Public Finance
Module Coordinator	Prof. Dr. Dominika Langenmayr
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- Students learn how political agents' individual and collective actions can be explained using economic concepts. Students can reproduce what they have learned in this regard.
- Students learn to reflect and evaluate problems of regulation and of collective decision processes (e.g. elections). They understand the effects of political events on financial markets.
- Students learn to reflect and evaluate problems of regulation and of collective decision processes (e.g. elections). They understand the effects of political events on financial markets.
- The students are able to apply economic methods to the political context.
- The students know how to apply economic reasoning (e.g. efficient market hypothesis) to different topics, including non-economic topics.

Contents and Topics:

- Politics from an Economic Perspective
 - Direct Democracy and Majority Voting
 - * Arrow's Impossibility Theorem
 - * Median Voter Theorem

- * Alternative Voting Systems
- Partisan Politics
- The Paradox of Voting
- Political Institutions and Regulation
 - How does Regulation Work?
 - Societal Cost-Benefit Analyses and the Political Formulation of Regulatory Goals
- Agents in the Political Process
 - Voters and Parties
 - Lobbies and Interest Groups
 - Bureaucracy
 - Rent-Seeking
- Political Agency
- Economic Theory of Federalism
 - Principle of Subsidiarity
 - Fiscal Competition and Fiscal Federalism
 - Fiscal Equalisation Schemes
- Political Events and Financial Markets
 - Fixed Income Markets
 - Stock Markets
- Political Risk
 - Influence on Stock Markets and Financial Valuation
 - Volatility
 - Exchange Rate Risks

Formal requirements for participation:

• None

Recommended requirements for participation:

- Microeconomics or Introduction to Economics is recommended
- Basic mathematical knowledge (Calculus I)

Teaching and examination language:

• English

Teaching methods/course types:

- *Lecture (VL) (2 SWS)*
- Tutorial (UE) (2 SWS)

ECTS awarding criteria:

• Written exam (90 minutes) before Christmas (International Fall Term) and a second option

Workload / Distribution of ECTS credits:

- 30 h = Time of attendance lecture
- 30 h = Preparation and postprocessing lecture
- 30 h = Time of attendance tutorial
- 30 h = Preparation and postprocessing tutorial
- 30 h = Exam preparation
- 150 h = Total workload

Modul grade:

• *Written Exam (100%)*

Polyvalence with other degree programs/accessibility notes:

• Business Administration B.Sc.

Remarks:

Readings:

- Mueller, Dennis C., 2003, Public Choice III, Cambridge, New York and Melbourne: Cambridge University Press.
- Besley, Tim, 2007, Principled Agents?: The Political Economy of Good Government, Oxford, New York: Oxford University Press.
- Persson, Torsten; Tabellini, Guido, 2000, Political Economics: Explaining Economic Policy, Cambridge (MA): MIT Press.
- Further readings will be announced in the course.

Private Law I - Introduction to civil law

Module title	Private Law I - Introduction to civil law
Module title German	Privatrecht I - Einführung in das Zivilrecht
Module number	82-021-Recht01-S-VL0507
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Chair of Civil Law, Civil Litigation Law and Insolvency
	Law
Module Coordinator	Prof. Dr. Christian Heinrich
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- Students will learn an appropriate and critical handling of basic terms of Private Law. The course provides in a first part the principles of the German Civil Code and in a second part the Law of obligations and Property law.
- The course provides in a first part the principles of the German Civil Code and in a second part the Law of obligations and Property law.
- The main target is to establish an understanding of the overall context.
- After a successful finish of the course, the students will acquire a comprehensive knowledge of German Private Law.
- The participation in the tutorial will help the students to gain and deepen the competencies of the lecture. Therefore is an attendance in the tutorial is highly recommended.

Contents and Topics:

- The Lecture presents related to practice the basics of Private Law, especially the first three chapter of the German Civil Code.
- The students will learn an appropriate way of solving the cases by participating in the tutorial and in the exam preparation.

Formal requirements for participation:

• None

Recommended requirements for participation:

• None

Teaching and examination language:

• German

Teaching methods/course types:

- Lecture (VL) (4 SWS)
- Tutorial (UE)(5 SWS)

ECTS awarding criteria:

- Performance record assessed with at least "sufficient": Final Exam (90 minutes)
 - The final written exam at the end of the semester includes theoretical questions and cases.

Workload / Distribution of ECTS credits:

- 30 h = Time of attendance lecture
- 50 h = Preparation and postprocessing lecture
- 30 h = Time of attendance tutorial
- 25 h = Preparation and postprocessing tutorial
- 15 h = Exam preparation
- 150 h = Total workload

Modul grade:

• *Written Exam (100%)*

Polyvalence with other degree programs/accessibility notes:

- Business Administration International B.Sc.
- Sustainability in Business & Economics B.Sc.

Remarks: -

Private Law II

Module title	Private Law II
Module title German	Privatrecht II
Module number	82-021-Recht04-H-0507
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Civil Law, German and international commercial and
	economic law; Business ethics, esp. Corporate Gover-
	nance
Module Coordinator	Prof. Dr. Claus Luttermann; Prof. Dr. Kai Sandner
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

The course is divided into two parts:

- Part I: Trade law:
 - Basic knowledge of the special private law of merchants is communicated to the students.
 - The students are taught how to properly and critically treat practical cases of trade law.
- Part II: Corporate law and Corporate Governance
 - The students learn about the legal basics and differentiating features of selected German company forms.
 - The students are enabled to make reasonable recommendations on which company form offers which advantages and disadvantages for which kind of enterprise with regard to Corporate Governance.

Contents and Topics:

- Part I: Trade law
 - Introduction to trade law
 - The merchant and the enterprise

- The commercial register
- Enterprise and trade firm
- Commercial power of representation
- Sales representative and commercial broker
- Trade deals
- The trade purchase as trade deal
- Part II: Corporate law and Corporate Governance
 - Types of enterprises and legal forms as well as typical entrepreneurial decision problems
 - Liability, public disclosure and the importance of law and company agreements in private companies and corporate enterprises
 - The influence of company law on important stimulus and checking structures as well as basic tax consequences
 - Personal liability and the ranges of governance in private companies
 - Legal regulation, public disclosure and governance of corporate enterprises
 - The company form of "GmbH & Co. KG" as an opportunity for combining advantages of private enterprises with those of corporate companies
 - Transformation of companies
 - The corporate company as a union of (several) companies

Formal requirements for participation:

• None

Recommended requirements for participation:

• Private Law I

Teaching and examination language:

• German

Teaching methods/course types:

- Part I: Trade law:
 - Lecture

- Tutorial
- Part II: Corporate law and Corporate Governance
 - Lecture
 - Tutorial

ECTS awarding criteria:

• The written exam contains the exam of part I and the exam of part II. In order to take the whole module both parts have to be completed successfully within the same exam. Written exams are scheduled at the end of the semester.

Workload / Distribution of ECTS credits:

- 50 h = Time of attendance lecture
- 70 h = Preparation and post-processing lecture and tutorial
- 30 h = Exam preparation
- 150 h = Total workload Part I and II

Modul grade:

- Final exam part I (45 minutes) 50%
- Final exam part II (45 minutes) 50%

Polyvalence with other degree programs/accessibility notes:

• Betriebswirtschaftslehre International B.Sc.

Remarks: Readings: Part I: Commercial law:

- Jung, Handelsrecht
- Brox, Handels- und Wertpapierrecht
- Hadding/Hennrichs, Die HGB-Klausur
- Kindler, Grundkurs Handels- und Gesellschaftsrecht
- Canaris, Handelsrecht

Part II: Corporate law and Corporate Governance:

• Literature will be communicated during the lecture

Project Information Management

Module title	Project Information Management
Module title German	Projektmodule im Informationsmanagement
Module number	82-021-IFM13-H-0418
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration and Business Informatics
Module Coordinator	Prof. Dr. Thomas Setzer
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- Students acquire the competencies to analyze, plan and operationalize comprehensive tasks in business informatics in a self-employed fashion and receive in-depth insights into modern topics in information management that go beyond the contents taught in the courses of the Bachelor's program.
- Students acquire profound knowledge in the area of information management and, through individual analysis and critical reflection of the acquired body of knowledge, the have to competence to apply and transfer their knowledge.
- Students learn how to conduct self-directed, individual scientific work.

Contents and Topics:

• During the seminar students work on different subjects concerning information management.

Formal requirements for participation:

• None

Recommended requirements for participation:

None

Teaching and examination language:

• German

Teaching methods/course types:

• Seminar (SE)

ECTS awarding criteria:

• Paper: 20 pages

• Presentation: 15 min. presentation + 5 min. discussion

Workload / Distribution of ECTS credits:

- 5 h = Time of attendance presentation
- 35 h = Preparation and postprocessing presentation
- 110 h = Time of research (self study)
- 150 h = Total workload

Modul grade:

- Paper (80%)
- Presentation (20%)

Polyvalence with other degree programs/accessibility notes:

• Betriebswirtschaftslehre International B.Sc.

Remarks: Readings: To be announced during mentoring

Proseminar: Drafting of Corporation Agreements

Module title	Proseminar: Drafting of Corporation Agreements
Module title German	Proseminar: Die Gestaltung von Gesellschaftsverträgen
Module number	82-021-PS12-H-0507
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	International Business Law
Module Coordinator	Prof. Dr. iur. Claus Luttermann
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- The students achieve knowledge in corporate law.
- They learn the techniques to draft contracts of corporations.
- In this way they develop the skills to detect and solve legal and economic problems.
- By the end of the module, participants have basic knowledge to found different corporations.

Contents and Topics:

- Corporate law and techniques to draft contracts of corporations
- All types of corporations and the respective possibilities to draft contracts
- Focus on: Partnership, corporation and possibilities to draft contracts

Formal requirements for participation:

• None

Recommended requirements for participation:

• Private Law I and II

Teaching and examination language:

• German

Teaching methods/course types:

• After imparting theoretical knowledge about how to draft contracts of corporations, the partici-

pants have to write a paper and present their results in the course.

ECTS awarding criteria: The gained competences are tested in a written seminar paper and a

presentation. It is necessary to combine the written exam with the presentation in order to straighten

out as well as to widen the competence.

Workload / Distribution of ECTS credits:

• 20 h = Time of attendance lecture

• 30 h = Preparation and postprocessing lecture

• 100 h = Paper and Presentation

• 150 h = Total workload

Modul grade:

• Written Proseminar Paper (75%)

• Presentation (25%)

Polyvalence with other degree programs/accessibility notes:

• Betriebswirtschaftslehre International B.Sc.

Remarks:

Reading: Text of the laws BGB, HGB, GmbHG, AktG

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Proseminar: Basic Questions of Commercial Law

Module title	Proseminar: Basic Questions of Commercial Law
Module title German	Proseminar: Grundfragen des Wirtschaftsrechts
Module number	82-021-PS13-H-0507
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Civil Law, Litigation Law und Insolvency Law
Module Coordinator	Prof. Dr. iur. Christian Heinrich
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- Students will learn an appropriate and critical handling of basic questions of Commercial Law.
- The main target is to establish an understanding of the overall context.
- The intention of the module is to prepare the students for writing a bachelor thesis.

Contents and Topics:

• In this module students will learn the basic rules of Insolvency und Commutation Law.

Formal requirements for participation:

• None

Recommended requirements for participation:

• Private Law I

Teaching and examination language:

• German

Teaching methods/course types:

• Seminar (SE)

ECTS awarding criteria: Referring to the orientation of competencies it is necessary to combine the written part with an oral presentation as well as a discussion.

Workload / Distribution of ECTS credits:

- 40 h = Time of attendance lecture
- 80 h = Preparation and postprocessing lecture
- 30 h = Exam preparation
- 150 h = Total workload

Modul grade:

- Term paper (80%)
- Presentation (10%)
- Discussion (10%)

Polyvalence with other degree programs/accessibility notes:

 $\bullet \ \ Betriebs wirts chaftslehre \ International \ B. Sc.$

Remarks: Readings: Recommendations will be given at the beginning of the semester.

Introductory seminar course: Accounting and Auditing

Module title	Introductory seminar course: Accounting and Auditing
Module title German	Proseminar: Rechnungslegung und Wirtschaftsprüfung
Module number	82-021-PS06-H-0507
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration, Auditing and Management
	Accounting
Module Coordinator	Prof. Dr. Max Göttsche
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- Students will learn methods of scientific research.
- Students shall be enabled to work on questions of scientific relevance using adequate literature and the formal rules of scientific text production.
- Students learn how to handle the main research tools (OPAC, literature databases etc.) and formulate suitable selection criteria.
- After attending the course students will be able to answer a specific research question using the relevant academic literature and present their outcome in the form of a written work.

Contents and Topics:

- Introduction to scientific work
- Methods of literature research
- Presentation techniques

Formal requirements for participation:

• None

Recommended requirements for participation:

• Lectures in Controlling and Auditing

Teaching and examination language:

English

Teaching methods/course types:

• Seminar paper

• Presentation

ECTS awarding criteria: To achieve the pursued learning outcome, it is necessary to divide the assessment into two parts: a written seminar paper and an oral presentation. In the oral presentation the participant should give a brief insight into the approach undertaken to address the given seminar topic. The purpose of this presentation is to clarify the research question and, along with the written

seminar paper, to assess the scientific working method.

Workload / Distribution of ECTS credits:

• 14 h = Time of attendance lecture

• 14 h = Preparation and postprocessing lecture

• 122 h = Exam preparation

• 150 h = Total workload

Modul grade:

• Seminar paper (90%)

• Presentation (10%)

Polyvalence with other degree programs/accessibility notes:

• Betriebswirtschaftslehre International B.Sc.

Remarks: Readings: Literature in scientific work

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Psychology of leadership and cooperation

Module title	Psychology of leadership and cooperation
Module title German	Psychologie der Führung und Kooperation
Module number	82-021-WP09-H-0722
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Faculty of Philosophy and Education - Psychology
Subjects involved	Social and Organizational Psychology
Module Coordinator	Prof. Dr. Elisabeth Kals
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- Knowledge:
 - Students are familiar with basics in leadership psychology, group dynamics, and team psychology.
 - Students know psychological theories of leadership, cooperation, and team work.
 - They are able to list the feature of successful leadership behavior and successful team work.
- Methodological and scientific skills:
 - Students know diagnostic methods of leadership, teams, and team development.
 - They are able to use scientific literature on leadership and team work supporting their own arguments. They can compare, analyze and judge various approaches with regard to their practical impact.
- Transfer and application:
 - Based on theories and seminar concepts, students analyse practical questions.
 - They develop their skills to reflect questions of leadership and team work.
 - They are able to apply scientific models and methods of psychology of leadership and cooperation on practical questions.
 - They perceive more consciously their own strengths and weaknesses in leadership behavior and cooperation.

- *General professional skills:*
 - Students gain social and cooperative competencies.
 - Students systematically analyse relevant scientific literature.
 - They judge research contributions and develop their own point of view.
 - They are able to develop problem-oriented hypotheses and solutions.
 - They acquire presentation and science communication skills (e.g. interactive didactic presentations).

Contents and Topics:

- Psychology of leadership and cooperation
- Selected concepts and instruments of staff and team leadership, leadership behaviour, cooperation, and teamwork
- Methods of cooperative communication and collaboration
- Selected diagnostic instruments of leadership behaviour and cooperation in teams

Formal requirements for participation:

• None

Recommended requirements for participation:

• None

Teaching and examination language:

• German

Teaching methods/course types:

• Seminar (2 SWS)

ECTS awarding criteria:

• performance (portfolio) record assessed with at least "sufficient":

• The performance record embraces an individual portfolio (20-minute presentation including a short working paper).

Workload / Distribution of ECTS credits:

- 22 h = Attendance of seminar sessions
- 22 h = Self-study pre and post seminar sessions
- 36 h = Practices, presentation
- 70 h = Exam preparation
- 150 h = Total workload

Modul grade:

• Presentation including a short working paper (100%)

Polyvalence with other degree programs/accessibility notes:

• Business Administration International B.Sc.

Remarks:

- Becker, Florian (2016). Teamarbeit, Teampsychologie, Teamentwicklung: So führen Sie Teams! Springer.
- Blessin, B. & Wick, A. (2021). Führen und Führen lassen. UVK Verlag.
- Felfe, J. (Hrsg.) (2015). Trends der psychologischen Führungsforschung. Neue Konzepte, Methoden und Erkenntnisse. Hogrefe.
- Kals, E. & Gallenmüller-Roschmann, J. (2017). Arbeits- und Organisationspsychologie kompakt. Beltz.
- Mikulincer, M. (2015). APA handbook of personality and social psychology, Vol. 2, Group processes. American Psychological Association.
- Northouse, P. G. (2020). Introduction to Leadership. Concepts and Practice. SAGE Vantage.
- Rabenhauer, T. (2017). Führungsprinzip Wertschätzung. Hanser.
- Van Dick, R. & West, M.A. (2013). Teamwork, Teamdiagnose, Teamentwicklung. Hogrefe.

Public Finance and Sustainable Economic Policy

Module title	Public Finance and Sustainable Economic Policy
Module title German	Finanzwissenschaft
Module number	
Level	Bachelor module
Course rotation	WiSe
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Economics, esp. Public Finance
Module Coordinator	Prof. Dr. Dominika Langenmayr
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- After completing the course, the students are able to form well-informed opinions of tax policy, public debt and state interventions in the economy.
- The students understand the impact of a government's public finance decisions on the economy.
- The students can apply methods of economic analysis to public finance problems.
- The students know the fundamental concepts and arguments of public finance.

Contents and Topics:

- Welfare theory
 - Pareto efficiency
 - Social welfare functions
 - Development of public spending
- Allocation theory
 - Market efficiency
 - Public goods
 - Externalities
- Introduction to Social Security

- Moral Hazard
- Adverse Selection
- Tax Policy
 - The German tax system
 - Tax incidence and excess burden of taxation
 - Optimal taxation
 - Redistribution
- Public Debt
 - The government budget
 - Long- and medium-run effects of public debt
 - Euro crisis

Formal requirements for participation:

• None

Recommended requirements for participation:

- Foundations of Economics
- Microeconomics

Teaching and examination language:

• German

Teaching methods/course types:

- Lecture
- Tutorial

ECTS awarding criteria:

• performance record assessed with at least "sufficient": Final Exam (90 minutes)

Workload / Distribution of ECTS credits:

- 30 h = Time of attendance lecture
- 30 h = Preparation and postprocessing lecture
- 30 h = Time of attendance tutorial
- 30 h = Preparation and postprocessing tutorial
- 30 h = Exam preparation
- 150 h = Total workload

Modul grade:

• Final exam (100%)

Polyvalence with other degree programs/accessibility notes:

- Betriebswirtschaftslehre International B.Sc.
- Lehramtsstudium

Remarks:

- Wigger, B., 2006, Grundzüge der Finanzwissenschaft, 2., verb. und erw. Auflage, Springer.
- Wellisch, D. und U. Hange, 2014, Finanzwissenschaft I: Rechtfertigung der Staatstätigkeit, Vahlen.
- Wellisch, D. und E. Baumann, 2014, Finanzwissenschaft II: Theorie der Besteuerung, Vahlen.
- Wellisch, D., 2014, Finanzwissenschaft III: Staatsverschuldung, Vahlen.
- Blankart, C. B., 2017, Öffentliche Finanzen in der Demokratie, 9. Auflage, Vahlen.
- Brümmerhoff, D. und T. Büttner, 2018, Finanzwissenschaft, 12. Auflage.
- Homburg, S. 2015, Allgemeine Steuerlehre, 7. Auflage, Vahlen.

Quantitative Ethics: Poverty and Inequality Analysis

Module title	Quantitative Ethics: Poverty and Inequality Analysis
Module title German	Quantitative Ethics: Poverty and Inequality Analysis
Module number	82-021-VWLECO08-H-0507
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Ethics and Social Policy
Module Coordinator	Prof. Dr. Jörg Althammer
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

On successful completion of this course students will

- understand the different concepts of poverty and inequality measures
- be able to carry out own empirical research related to poverty and inequality analysis

Contents and Topics:

- Students get a well-grounded introduction to poverty and inequality measurement
- Content includes
 - concepts of poverty
 - poverty indicators
 - distributions of income and wealth
 - discrimination at the labor market
 - inequality indicators
 - concepts of pro-poor-growth
 - social mobility
- Empirical analysis of poverty and inequality with the statistics program 'R'

Formal requirements for participation:

None

Recommended requirements for participation:

• Basic knowledge of economics and statistics

Teaching and examination language:

• English

Teaching methods/course types:

- Theoretical introduction in each topic followed by computer exercises
- Presentation of results by students
- Group discussions

ECTS awarding criteria:

• Work performance will be evaluated by means of case studies related to the discussed topics

Workload / Distribution of ECTS credits:

- 40 h = Time of attendance lecture
- 30 h = Preparation and postprocessing lecture
- 80 h = Case studies preparation
- 150 h = Total workload

Modul grade:

• *Case studies (100%)*

Polyvalence with other degree programs/accessibility notes:

• Betriebswirtschaftslehre International B.Sc.

Remarks: Readings:

- Wolff, Edward (2009): Poverty and Income Distribution. 2nd. ed. Wiley-Blackwell
- Sen, Amartya (1998): On economic inequality. Oxford Univ. Press

Social Market Economy

Module title	Social Market Economy
Wiodule title	boolal Warket Economy
Module title German	Social Market Economy
Module number	82-021-VWLECO20-H-0317
Level	Bachelor module
Course rotation	WiSe
Degree program hosting the module	Betriebswirtschaftslehre B.Sc.
Institutional anchoring	Wirtschaftswissenschaftliche Fakultät Ingolstadt
Subjects involved	Business Ethics and Social Policy
Module Coordinator	Prof. Dr. Jörg Althammer
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes: In this lecture, students get an introduction to the basic principles, practice, and normative foundations of Germany's economic order, the Social Market Economy. The participants acquire knowledge of the theoretical foundations of constitutional economics and Catholic Social Thought. After attending the module, students have profound knowledge in the economic and philosophical concepts underlying the concept of a Social Market Economy, including the specific contribution of Catholic Social Teaching.

Contents and Topics:

- Social Market Economy
- Catholic Social Thought and Teaching
- Constitutional Economics

Formal requirements for participation:

• None

Recommended requirements for participation:

• None

Teaching and examination language:

• English

Teaching methods/course types:

- Introduction to the subject by lectures
- Group discussion

ECTS awarding criteria:

• Work performance will be evaluated by a written exam (90 minutes)

Workload / Distribution of ECTS credits:

- 36 h = Time of attendance lecture
- 36 h = Preparation and postprocessing lecture
- 78 h = Self-study and exam preparation
- 150 h = Total workload

Modul grade:

• Written Exam at the end of International Fall Term 100%

Polyvalence with other degree programs/accessibility notes:

• Betriebswirtschaftslehre International B.Sc.

Remarks: -

Software Tools for Simulation and Optimization

Module title	Software Tools for Simulation and Optimization
Module title German	Software Tools for Simulation and Optimization
Module number	82-021-D3B08-H-0522
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Digital and Data-Driven Business B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	ABWL, Supply Chain Management and Operations
Module Coordinator	Prof. Dr. Heinrich Kuhn
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes: Students

- extend their basic knowledge of mathematical programming.
- can independently implement and solve mathematical models from the fields of business administration and economics in a software tool (e.g. IBM ILOG CPLEX Optimization Studio, OPL) and interpret the results obtained.

Contents and Topics:

- Fundamentals of mathematical modelling and programming
- Basics of modelling languages
- Introduction to a software tool for optimization (e.g. IBM ILOG CPLEX Optimization Studio, OPL)

Formal requirements for participation:

none

Recommended requirements for participation:

• Basics of mathematical programming

Teaching and examination language:

• English

Teaching methods/course types:

- Lecture (1 SWS)
- Tutorial (1 SWS)

ECTS awarding criteria:

- In addition to the practical learning of software tools for optimization, the course also includes basic theoretical concepts and contents for optimization, which can only be examined in a written exam. Therefore, because of didactic reasons, an exam is required in addition to the written homework on the optimization project.
- The individual exam performances are composed as follows:
 - written exam: 30 minutes about the theoretical concepts, models and methods of mathematical optimization.
 - project outlines: written work on exercises in the context of group work.
- All subtests must be passed; individual subtests cannot be repeated

Workload / Distribution of ECTS credits:

- 24 h = Time of attendance seminar
- 16 h = Preparation and postprocessing lecture
- 25 h = All subtests must be passed; individual subtests cannot be repeat-ed.
- 10 h = Exam preparation
- 75 h = Total workload

Modul grade: Exam

Polyvalence with other degree programs/accessibility notes:

- Bachelor's program in Business Administration
- Bachelor's program in International Business Administration

Remarks: Literature:

- Popp, Andreas: Modellierung und Optimierung mit OPL, 2. Aufl., epubli, 2016.
- Taha, H. A.: Operations Research, 10th ed., Upper Saddle River, N.J. (Prentice Hall) 2017.

Supply Chain Analytics

Module title	Supply Chain Analytics
Module title German	Supply Chain Analytics
Module number	82-021-SCM01-H-0507
Level	Bachelor module
Course rotation	WiSe
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration, Supply Chain Management &
	Operations
Module Coordinator	Prof. Dr. Heinricht Kuhn
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- The students will obtain a fundamental knowledge of modern approaches for logistics management
- The students understand the critical role of inventory and transportation management in global enterprises.
- The students will achieve the ability to apply their knowledge to production decisions in business practice and assess the associated impacts on people, nature, and the environment.
- Students learn the relevance of sustainable supply chain management concepts and how to implement it adequately.

Contents and Topics:

- Part A: Introduction
 - Terminological Issues of Logistics Management
 - Principles of Logistics Management
 - Sustainable Logistics and Supply Chain Management
- Part B: Inventory Management
 - Basics of Inventory Management

- Lot Sizing
- Work-in-Process
- Safety Stock
- Part C: Transportation Management
 - Basic Methods for Transport Optimization
 - Transportation Planning
 - Packaging
 - Shortest Rout Problems
 - Traveling Salesman and Vehicle Routing

Formal requirements for participation:

• None

Recommended requirements for participation:

• Basic knowledge in operations management and statistics.

Teaching and examination language:

• German

Teaching methods/course types:

- Lecture (VL) 2 SWS
- Tutorial (UE) 2 SWS

ECTS awarding criteria:

• Performance record assessed with at least "sufficient": Final exam

Workload / Distribution of ECTS credits:

- 32 h = Time of attendance lecture
- 32 h = Preparation and postprocessing lecture

- 32 h = Time of attendance tutorial
- 32 h = Preparation and postprocessing tutorial
- 22 h = Exam preparation
- 150 h = Total workload

Modul grade:

• Written Exam (100%)

Polyvalence with other degree programs/accessibility notes:

- Digital and Data-Driven Business B.Sc.
- Sustainability in Business & Economics B.Sc.
- Mathematics M.Sc.
- Interdisciplinary Master's Program M.Sc.

Remarks:

Literatur

- Arnold D., Isermann H., Kuhn A., Tempelmeier H. (Hrsg): Handbuch Logistik, 3. Aufl., Berlin (Springer) 2008.
- Belvedere, Valeria and Grando Alberto, Sustainable Operations and Supply Chain Management, Series in Operations Research and Management Science, New York (Wiley) 2017.
- Chopra, S. and P. Meindl, Supply Chain Management: Strategy, Planning, and Operation, 6th edition, Upper Saddle River (Prentice Hall) 2015.
- Domschke, W. und A. Scholl, Logistik: Rundreisen und Touren, 5. Aufl., München (Oldenbourg) 2010
- Grünert, T. und Irnich, St., Optimierung im Transport, Band 1 und 2, Aachen (Shaker) 2005.
- Günther, H.-O. und H. Tempelmeier, Supply Chain Analytics, 13. Aufl., Norderstedt, (Books on Demand) 2020.
- Hußmann, St. und Lutz-Westphal, B. (Hrsg.), Kombinatorische Optimierung erleben, Wiesbaden (Vieweg), 2007

- Lu, Meng and De Bock Joost (Eds.) Sustainable Logistics and Supply Chains Innovations and Integral Approaches, Berlin (Springer) 2016.
- Pfohl, H.-Ch., Logistiksysteme, 9. Aufl., Berlin (Springer) 2018.
- Render, B.; R.M. Stair and M.E. Hanna, Quantitative Analysis for Management, 13th edition, Upper Saddle River (Prentice Hall), 2017.
- Tempelmeier, H., Analytics im Bestandsmanagement, 7. Aufl., Norderstedt (Books on Demand) 2020.
- Wensing T. und Kuhn, H., Nachhaltige Entwicklung mit Operations Research, in: Burger, A, Kuhn H. und O. Kohmann (Hrsg.), Gewinn oder Ethik Ethische Perspektiven in den Wirtschaftswissenschaften, Ingolstadt (WFI) 2010, S. 255-281.

Supply Chain Controlling

Module title	Supply Chain Controlling
Module title German	Supply Chain Controlling
Module number	82-021-SCM20
Level	Bachelor module
Course rotation	WiSe
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration, Supply Chain Management &
	Operations
Module Coordinator	Prof. Dr. Heinrich Kuhn
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- The objective of the course is to acquaint the students with the interface of finance and supply chain management and to outline financial effects of supply chain management practices, as well as to understand the effects of a company's business model on its supply chain.
- Students learn to analyze and compare working capital and cost developments of several companies of a self chosen industry. By doing so the students reflect the impacts of external effects and the companies' business models on their supply chains.
- A side outcome is learning to cope with data that also occur in a professional context and to reflect as well as validate their correctness and usability. Additional students practice the ability to work in teams.
- Attendance of lecture as well as group presentations and discussions are compulsory.

Contents and Topics:

- Management accounting and cost accounting concepts in the supply chain: standard costing, intercompany pricing, activity-based costing, target costing
- Working capital management: link to value based management, performance indicators, and link to supply chain management concepts
- Performance management in supply chains

Formal requirements for participation:

• None

Recommended requirements for participation:

• Fundamentals of supply chain management and cost accounting

Teaching and examination language:

• English

Teaching methods/course types:

- Lecture (VL) 2 SWS
- Tutorial (UE) 2 SWS

ECTS awarding criteria: Performance record assessed with at least "sufficient" of portfolio containing:

- Case study (30%)
- Group presentation (40%)
- Written exam (30%)

Workload / Distribution of ECTS credits:

- 24 h = Time of attendance lectures and tutorials
- 12 h = Preparation and postprocessing lecture and tutorials
- 32 h = Field research
- 32 h = Elaboration of the paper
- 20 h = Preparation of the presentation
- 30 h = Exam preparation
- 150 h = Total workload

Modul grade:

Portfolio consisting of

- Development of a written case study (30%)
- Group presentation (40%)
- Written Exam (30%)

Polyvalence with other degree programs/accessibility notes:

• Sustainability in Business & Economics B.Sc.

Remarks: -

Statistical Inference and Multivariate Statistics

Module title	Statistical Inference and Multivariate Statistics
Module title German	Induktive und multivariate Statistik
Module number	82-021-QM04-H-0507
Level	Bachelormodul
Course rotation	WiSe
Degree program hosting the module	Betriebswirtschaftslehre B.Sc.
Institutional anchoring	Wirtschaftswissenschaftliche Fakultät Ingolstadt
Subjects involved	Statistik und Quantitative Methoden
Module Coordinator	Prof. Dr. Ulrich Küsters
Credit Points (ECTS)	5 ECTS-Punkte

Learning outcomes:

- Die Studierenden der Betriebswirtschaftslehre erlernen im Rahmen dieses Moduls die grundlegenden Begriffe und Methoden der induktiven und multivariaten Statistik.
- Die methodischen Kompetenzen erwerben die Studierenden im Rahmen der Vorlesung, die auf den Inhalten des vorhergehenden Moduls der deskriptiven Statistik und Wahrscheinlichkeitstheorie beruht. Dabei wird zunächst die Theorie behandelt, welche die methodische Kompetenz der Studierenden erweitert.
- Im Rahmen der Übung wenden die Studierenden die Verfahren der induktiven und multivariaten Statistik auf einfache betriebs- und volkswirtschaftliche Probleme an.
- Durch eine selbständige Arbeitsweise entwickeln die Studierenden eine Selbstkompetenz und den eigenverantwortlichen Umgang mit statistischen Methoden sowie derer effizienten Anwendung in der Praxis.

Contents and Topics:

- Inferenzstatistik
 - Stichprobenfunktionen
 - Punktschätzung
 - Konfidenzintervalle
 - Signifikanztests

- Multivariate Statistik
 - Korrelation
 - Regression
 - Einfaktorielle Varianzanalyse
 - Partielle Korrelation
 - Assoziationsmaße für qualitative Merkmale
 - Assoziationsmaße und Tests für ordinale Merkmale

Formal requirements for participation:

• Keine

Recommended requirements for participation:

- Mathematik für Betriebswirte
- Deskriptive Statistik und Wahrscheinlichkeitstheorie

Teaching and examination language:

Deutsch

Teaching methods/course types:

- Vorlesung (VL)
- Übung (UE)

ECTS awarding criteria:

• Mit mindestens "ausreichend" bewerteter Leistungsnachweis: Klausur

Workload / Distribution of ECTS credits:

- 28 h = Präsenzzeit Vorlesung
- 28 h = Vor- und Nachbereitung Vorlesung
- 28 h = Präsenzzeit Übung

- 28 h = Vor- und Nachbereitung Übung
- 38 h = Prüfungsvorbereitung
- 150 h = Arbeitsaufwand insgesamt

Modul grade:

• Klausur (100%)

Polyvalence with other degree programs/accessibility notes:

- Betriebswirtschaftslehre International B.Sc.
- Digital and Data-Driven Business B.Sc.
- Nachhaltige Wirtschaft & gesellschaftliche Verantwortung B.Sc.

Remarks: -

Systems Development

Module title	Systems Development
Module title German	Systementwicklung
Module number	82-021-IFM01-H-0507
Level	Bachelor module
Course rotation	WiSe
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration and Business Informatics
Module Coordinator	Prof. Dr. Thomas Setzer
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

- Students acquire skills for autonomous planning & processing extensive professional problem sets.
- They develop an understanding for overall interrelations of methods and processes in the development and implementation of IT-applications.
- In the tutorial on ARIS Toolset, the students structure their own and externally given tasks and learning targets and draw conclusions for the work process in their team.
- They will possess profound knowledge and will be able to succeed in different task assignments.

Contents and Topics:

Systems Development: Basics

- Information management
- Basics in modelling of information systems
- Process models for system development
- Structured system development with ARIS, especially process and data modelling
- Object oriented system development with ARIS and UML
- Phase overlapping tasks in systems development

Systems Development: ARIS Toolset

- Overview of the methods for designing business processes and creating IT enterprise architectures
- Introduction to ARIS methodology
- Working with ARIS Toolset

Formal requirements for participation:

• None

Recommended requirements for participation:

• Basic knowledge of business informatics is expected.

Teaching and examination language:

• German

Teaching methods/course types:

• Lecture & Tutorial

ECTS awarding criteria:

• Performance record assessed with at least "sufficient": Final Exam (90 minutes)

Workload / Distribution of ECTS credits:

- 20 h = Time of attendance lecture
- 30 h = Preparation and postprocessing lecture
- 20 h = Time of attendance tutorial
- 50 h = Preparation and postprocessing tutorial
- 30 h = Exam preparation
- 150 h = Total workload

Modul grade:

• Written exam (100%)

Polyvalence with other degree programs/accessibility notes:

- Betriebswirtschaftslehre International B.Sc.
- Digital and Data-Driven Business B.Sc.
- Wirtschaftliche Nachhaltigkeit & gesellschaftliche Verantwortung B.Sc.

Remarks: Readings to be announced in class.

Theory and Practise of Business Valuation

Module title	Theory and Practise of Business Valuation
Module title German	Theorie und Praxis der Unternehmensbewertung
Module number	82-021-FBK13-S-VL-0507
Level	Bachelormodul
Course rotation	WiSe
Degree program hosting the module	Betriebswirtschaftslehre B.Sc.
Institutional anchoring	Wirtschaftswissenschaftliche Fakultät Ingolstadt
Subjects involved	ABWL, Finanzierung und Banken
Module Coordinator	Prof. Dr. Thomas Mählmann
Credit Points (ECTS)	5 ECTS-Punkte

Learning outcomes:

- Studierende des Moduls erlernen einen sachgerechten und kritischen Umgang mit grundlegenden Begriffen der Betriebswirtschaftslehre aus den Bereichen Finanzierung und Bewertung.
- Sie entwickeln ein Verständnis für die übergreifenden Zusammenhänge der Unternehmensbewertung und der Zusammenhänge zwischen Finanzierung und Strategie.
- Studenten werden in die Lage versetzt Unternehmensbewertung als Leitlinie betriebswirtschaftlicher Entscheidungen zu verstehen und anzuwenden. Die Gesamtzusammenhänge der Teildisziplinen der BWL werden transparent gemacht.
- Sie erlernen die Entwicklung von Portfolio-Strategien, Verständnis für Unternehmensperformance, Analyse von Mergers & Acquisitions, Ansätze zur Verbesserung von Unternehmensperformance, die Gestaltung von Kapitalstrukturen zur Unterstützung der Unternehmensstrategie
- Nach Abschluss des Moduls verfügen die Studierenden zudem über notwendige Grundlagen des Certified Financial Analyst (CFA) einer wichtigen, praxisrelevanten Zusatzqualifikation.

Contents and Topics:

- 1. Foundations of Value
 - 1.1. Why Maximizing Value?
 - 1.2. Fundamental Principles of Valuation and Value Creation

- 2. Core Valuation Techniques
 - 2.1. Frameworks for Valuation
 - 2.2. Analyzing Historical Performance
 - 2.3. Forecasting Performance
 - 2.4. Estimating Continuing Value and Cost of Capital
 - 2.5. Using Multiples for Valuation
- 3. Making Value Happen
 - 3.1. Performance Measure- and Management
 - 3.2. Creating Value through Mergers and Acquisitions
 - 3.3. Capital Structure
- 4. Advanced Valuation Issues
 - 4.1. Valuation of High Growth Companies
 - 4.2 Valuation of Cyclical Companies

Formal requirements for participation:

• Keine

Recommended requirements for participation:

- Allgemeine Betriebswirtschaftslehre
- Grundlagen der Investitionsrechung

Teaching and examination language:

• Englisch

Teaching methods/course types:

- Vorlesung (VL)
- Übung (UE)

ECTS awarding criteria:

- Mit mindestens "ausreichend" bewerteter Leistungsnachweis: Klausur (90 Minuten)
- Sprache der Klausur ist Englisch.

Workload / Distribution of ECTS credits:

- 60 h = Präsenzzeit Vorlesung
- 30 h = Vor- und Nachbereitung Vorlesung
- 60 h = Prüfungsvorbereitung
- 150 h = Arbeitsaufwand gesamt

Modul grade:

• Klausur (100%)

Polyvalence with other degree programs/accessibility notes:

- Betriebswirtschaftslehre International B.Sc.
- Digital and Data-Driven Business B.Sc.
- Sustainability in Business & Economics B.Sc.

Remarks:

- Koller/Goedhart/Wessels: Valuation, Measuring and Managing the Value of Companies, 6th University Edition 2015.
- Koller/Goedhart/Wessels: Workbook, Valuation, Measuring and Managing the Value of Companies, 6th University Edition 2015.
- Koller/Dobbs/Huyett: The four cornerstones of Corporate Finance, McKinsey 2011.
- Penman, Stephen: Financial Statement Analysis and Security Valuation, 5th Edition Columbia Univ. 2013.
- Palepu/Healy: Business Analysis and Valuation Using financial Statements, 5th Edition 2013.
- Prexl et al, Financial Modeling, Stuttgart 2010.
- Stevens/Brauer: Corporate Strategy & Governance, Stuttgart 2009.

Tourism Management

Module title	Tourism Management
Module title German	Tourismusmanagement
Module number	82-021-MD11-H-0507
Level	Bachelor module
Course rotation	WiSe
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Tourism / Center for Entrepreneurship
Module Coordinator	Prof. Dr. Harald Pechlaner
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes: *The students of the module will:*

- acquire a fundamental understanding regarding Tourism and Management;
- gain the ability to understand the main challenges and perspectives of the management of touristic services in the context of modern approaches.
- discuss the current trends in tourism and sketch their implications and recommendations for future development;
- develop a sophisticated view on the historic and current development in tourism economics and are therefore able to evaluate the specialties and challenges of tourism management compared to other economic sectors.
- be able to evaluate tourism development in the context of regional circumstances.
- learn about the relationship between public and private stakeholders in tourism.
- get a comprehensive overview about tourism as an economic sector, which allows them to discuss critically and detailed the current issues of tourism management.

Contents and Topics: Within this module, the certain basics of tourism management will be reprocessed and discussed. By doing this, the basics of strategic management, such as value management and service management will be explained. The module contains the following topics:

• Core issues of tourism development: Mobility in destinations, management of attraction points

- Destination management new structural approaches
- Events as a factor of competitiveness
- Destination management and resort management
- Product development and innovation management
- Hospitality-Management
- Management of crisis
- Entrepreneurship and Leadership in tourism
- Strategic Issues of tour operators

Formal requirements for participation:

• None

Recommended requirements for participation:

• None

Teaching and examination language:

• German

Teaching methods/course types:

Lecture (2 SWS)/Seminar (2 SWS)

- Presentation of definitions and concepts
- Interactive discussion of theoretical concepts and empirical case studies
- Individual readings and discussion of the core concepts of relevant literature in the seminar
- Conduction of an empirical study (e.g. interviews or surveys with managers or tourists)
- *Joint development of a practice-relevant presentation*
- Preparation of a short scientific report

ECTS awarding criteria:

- Written exam: The topics discussed within the class sessions will be sampled.
- Presentation: Students will hold a presentation focusing on their theoretical core concepts and the methodology used to approach their research question.
- Final Report: The seminar is used for the active research on specific issues. This is finalized also by the individual development of a scientific report.

Workload / Distribution of ECTS credits:

- 18 h = Time of attendance lecture
- 10 h = Preparation and postprocessing lecture
- 18 h = Time of attendance tutorial
- 35 h = Preparation and postprocessing tutorial
- 54 h = Paper preparation
- 15 h = Exam preparation
- 150 h = Total workload

Modul grade:

- Written Exam (50%)
- Final Report (25%)
- Presentation (25%)

Polyvalence with other degree programs/accessibility notes:

• Betriebswirtschaftslehre International B.Sc.

Remarks:

- Pechlaner, H. (2003): Tourismus-Destinationen im Wettbewerb, Deutscher Universitäts-Verlag, Wiesbaden.
- Pechlaner, H./Weiermair (1999): Destinations-Management Führung und Vermarktung von touristischen Zielgebieten, Linde Verlag, Wien.
- Bieger, T. (2002): Management von Destinationen, 5. Auflage, Oldenbourg, München.
- Further readings will be given at the beginning of the semester.

Business Fiction

Module title	Business Fiction
Module title German	Wirtschaft in fiktionalen Texten
Module number	82-021-KUG01-H-0507
Level	Bachelor module
Course rotation	Winter and summer term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Center for Business Languages
Module Coordinator	Lawrence Diederich
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes: This module helps students to:

- reflect critically and in an interdisciplinary fashion on fictional texts dealing with business & economics
- practice relevant vocabulary and language structures
- engage different opinions in a fair and critical fashion by way of systematic self-reflection

Contents and Topics: The module is based on the postmodern assumption that, philosophically speaking, there is little difference between a so-called objective scientific text and a so-called subjective literary text. Hence the latter can be used as a springboard for insight and understanding into the nature of economic exchange (Level C1).

Formal requirements for participation:

• None

Recommended requirements for participation:

• Business English I & II; skill level B2+

Teaching and examination language:

• English

Teaching methods/course types:

• Interactive

ECTS awarding criteria: *The final grade is based on:*

- quantity and quality of classroom contribution
- a written exam on the materials covered in class
- a 10-page termpaper on a relevant topic

Due to skills orientation this module requires oral and written exam components.

Workload / Distribution of ECTS credits:

- 26 h = Time of attendance exercise
- 52 h = Preparation and postprocessing exercise
- 72 h = Exam preparation/ Paper
- 150 h = Total workload

Modul grade:

- Oral Exam 40%
- Written Exam 30%
- Term Paper 30%

Polyvalence with other degree programs/accessibility notes:

• Betriebswirtschaftslehre International B.Sc.

Remarks: Reading: Various American novels and short stories related to business

Comunicación en los negocios

Module title	Comunicación en los negocios
Module title German	Comunicación en los negocios
Module number	82-021-WM03-H-0816
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Center for Business Languages
Module Coordinator	Lawrence Diederich; Yolanda Gabás
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes: This course helps students to

- learn and practice a comprehensive set of business vocabulary at level B2+
- acquire telephoning and written skills in the target language
- enhance overall communicative competence
- improve self-reflection competence due to substantial presentation feedback
- develop social skills during group work with fellow students

Contents and Topics:

- Various subject areas related to business and economics, e.g. company structure, production, distribution.
- Lexis for professional presentations in a business setting

Formal requirements for participation:

• Skill level B2+ (CEFR)

Recommended requirements for participation:

• Business Spanish I & II

Teaching and examination language:

• Spanish

Teaching methods/course types:

• Interactive

ECTS awarding criteria: The final grade is based on

- an oral simulation (50 %)
- a written exam including vocabulary test and essay (50 %)

Due to skills orientation this course requires oral and written exam components.

Workload / Distribution of ECTS credits:

- 39 h = Time of attendance exercise
- 59 h = Preparation and postprocessing exercise
- 52 h = Exam preparation
- 150 h = Total workload

Modul grade:

- Oral exam (50%)
- Written exam (50%)

Polyvalence with other degree programs/accessibility notes:

• Betriebswirtschaftslehre International B.Sc.

Remarks: Literature will be announced in class.

Effective Meetings and Negotiations

Module title	Effective Meetings and Negotiations
Module title German	Effective Meetings and Negotiations
Module number	88-021-WLM02-H-0408
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Center for Business Languages
Module Coordinator	Lawrence Diederich
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes: Students will:

- acquire a broad range of vocabulary and functional language competence at the CEFR C1 level necessary to successfully engage and interact in today's global business environment
- learn basic skills related to meetings management and negotiation strategies
- hone their language and intercultural abilities through active classroom discussion and simulation activities
- learn to practice fair feedback and criticism through active self-reflexion

Contents and Topics:

- Development of English language skills in various aspects of meetings and negotiations, including preparation for and follow-up of such activities.
- Topics in focus include: networking, writing reports, emails, and summaries, negotiating, preparing agendas, social media management, decision-making, brainstorming, and teleconferencing.

Formal requirements for participation:

• skill level B2+

Recommended requirements for participation:

• Business English I & II or equivalent

Teaching and examination language:

• English

Teaching methods/course types:

• Interactive

ECTS awarding criteria: The final grade is based on

- the quantity and quality of classroom contribution
- an exam covering theoretical and practical aspects of meetings & negotiations
- an oral exam in which students demonstrate their ability to hold a professional meeting/negotiation in English
- Due to skills orientation this course requires oral and written exam components.

Workload / Distribution of ECTS credits:

- 39 h = Time of attendance exercise
- 59 h = Preparation and postprocessing exercise
- 52 h = Exam preparation
- 150 h = Total workload

Modul grade:

- Oral (50%)
- Written (50%)

Polyvalence with other degree programs/accessibility notes:

• Betriebswirtschaftslehre International B.Sc.

Remarks: -

Interculturalidad en el mundo hispano

Module title	Interculturalidad en el mundo hispano
Module title German	Interkulturelle Kommunikation in der hispanischen
	Welt
Module number	82-021-KUG12-H-0507
Level	Bachelor and master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Center for Business Languages
Module Coordinator	Lawrence Diederich
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes: This course helps students to analyse and understand cultural differences with the help of relevant concepts and terminology as well as different values, expectations, and in the workplace. Students learn to deal with constructive feedback and engage in self-reflection and acquire intercultural competence in communicative situations

Contents and Topics:

- The concept of culture
- Stereotypes
- Culture shock
- Cross-cultural communication
- Culture and conflict
- Ethnocentrism & migration
- Values and the workplace
- German-Hispanic Meetings and Negotiations

Formal requirements for participation:

• skill level B2+

Recommended requirements for participation:

• Business Spanish I & II or equivalent

Teaching and examination language:

• Spanish

Teaching methods/course types:

• Interactive

ECTS awarding criteria: The final grade is based on the quantity and quality of classroom contribution and a written exam on the materials covered in class. Due to skills orientation this course requires oral and written exam components.

Workload / Distribution of ECTS credits:

- 26 h = Time of attendance exercise
- 52 h = Preparation and postprocessing exercise
- 72 h = Exam preparation
- 150 h = Total workload

Modul grade:

- Oral (50%)
- Written (50%)

Polyvalence with other degree programs/accessibility notes:

• Betriebswirtschaftslehre International B.Sc.

Remarks: -

Due to skills orientation this course requires oral and written exam components.

Négociation professionnelle

Module title	Négociation professionnelle
Module title German	Négociation professionnelle
Module number	82-021-BWL13-H-0507
Level	Bachelor module
Course rotation	Winter term
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Center for Business Languages
Module Coordinator	Lawrence Diederich
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes: This course helps students to

- learn and practice advanced business vocabulary at level B2+
- practice meetings and negotiation skills
- enhance overall communicative competence
- improve self-reflection competence due to substantial feedback
- develop social skills during group work with fellow students.

Contents and Topics:

- Various subject areas related to business and economics
- Advanced lexis for meetings and negotiations

Formal requirements for participation:

• minimum skill level B2 (CEFR)

Recommended requirements for participation:

• Business French I & II

Teaching and examination language:

• German

Teaching methods/course types:

- Lecture
- Tutorial

ECTS awarding criteria: The final grade is based on

- a professional presentation on a relevant business topic
- a written exam including vocabulary test and essay

Workload / Distribution of ECTS credits:

- 39 h = Time of attendance exercise
- 59 h = Preparation and postprocessing exercise
- 52 h = Exam preparation
- 150 h = Total workload

Modul grade:

• Final exam (100%)

Polyvalence with other degree programs/accessibility notes:

• Betriebswirtschaftslehre International B.Sc.

Remarks: Readings to be announced in class.

Business Chinese I

Module title	Business Chinese I
Module title German	Wirtschaftschinesisch I
Module number	82-021-WSprachen09-H-0507
Level	Bachelormodul
Course rotation	vorlesungsfreie Zeit & Sommer
Degree program hosting the module	Business Administration B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Center for Business Languages
Module Coordinator	Lawrence Diederich
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes: This module helps students to

- express opinions on cultural and business topics (e.g. caligraphy, table manners, parties, compliments)
- expand their knowledge of characters to approx. 790
- acquire basic intercultural competence

Contents and Topics:

- Listening
- Speaking
- Reading
- Writing
- Information concerning basic cultural differences

Formal requirements for participation:

• Business Chinese I. This module is predominantly for students in the double degree program.

Recommended requirements for participation:

• None

Teaching and examination language:

• German

Teaching methods/course types:

• Interactive

ECTS awarding criteria: The final grade is based on

- oral contribition
- a written exam including vocabulary test

Due to skills orientation this module requires oral and written exam components.

Workload / Distribution of ECTS credits:

- 79 h = Time of attendance exercise
- 39 h = Preparation and postprocessing exercise
- 32 h = Exam preparation
- 150 h = Total workload

Modul grade:

- Oral contribution (50%)
- Written Exam (50%)

Polyvalence with other degree programs/accessibility notes:

- Betriebswirtschaftslehre International B.Sc.
- Digital and Data-Driven Business B.Sc.

Remarks: Literature to be announced in class.

Business German I

Module title	Business German I
Module title German	Wirtschaftsdeutsch I
Module number	82-021-WSprachen07-H-0507
Level	Bachelor module
Course rotation	WiSe
Degree program hosting the module	Betriebswirtschaftslehre B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Center for Business Languages
Module Coordinator	Lawrence Diederich
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

This module helps students to

- learn and practice a comprehensive set of business vocabulary at level B2
- acquire basic professional presentation skills in the target language
- practice the necessary skills for graph descriptions
- enhance overall communicative competence
- develop social skills and intercultural sensibility in group work with students from diverse cultural backgrounds

Contents and Topics:

• Various business topics ranging from marketing and banking to personnel and recruitment.

Formal requirements for participation:

• Skill level B2 (CEFR)

Recommended requirements for participation:

• None

Teaching and examination language:

• German

Teaching methods/course types:

• Interactive

ECTS awarding criteria:

The final grade is based on

- a professional presentation on a relevant business topic
- a written exam including vocabulary test and essay

Due to skills orientation this module requires oral and written exam components.

Workload / Distribution of ECTS credits:

- 39 h = Time of attendance exercise
- 59 h = Preparation and postprocessing exercise
- 52 h = Exam preparation/paper
- 150 h = Total workload

Modul grade:

- Oral Exam (50%)
- Written Exam (50%)

Polyvalence with other degree programs/accessibility notes:

- Digital and Data-Driven Business B.Sc.
- Sustainability in Business & Economics B.Sc.

Remarks:

• Participation limit 20

Business English I

Module title	Business English I
Module title German	Wirtschaftsenglisch I
Module number	82-021-WSprachen01-H-0507
Level	Bachelor module
Course rotation	WiSe
Degree program hosting the module	Betriebswirtschaftslehre B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Center for Business Languages
Module Coordinator	Lawrence Diederich
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes: This module helps students to

- learn and practice a comprehensive set of business vocabulary at level B2
- acquire basic professional presentation skills in the target language
- practice the necessary skills for graph descriptions
- enhance overall communicative competence
- improve self-reflection competence due to substantial presentation feedback
- develop social skills during group work with fellow students

Contents and Topics:

- Management
- Company Structure
- Work and motivation
- Management and cultural diversity
- Recruitment
- Labor Relations
- Production

- Products
- Marketing
- Advertising
- Promotional Tools

Formal requirements for participation:

• Skill level B2 (CEFR)/test at beginning of semester

Recommended requirements for participation:

• None

Teaching and examination language:

• English

Teaching methods/course types:

• Interactive

ECTS awarding criteria:

The final grade is based on

- a professional presentation on a relevant business topic
- a written exam including vocabulary test and essay
- participation in the exercise on a regular and qualified basis

Due to skills orientation this module requires oral and written exam components.

Workload / Distribution of ECTS credits:

- 39 h = Time of attendance exercise
- 59 h = Preparation and postprocessing exercise
- 52 h = Exam preparation/paper
- 150 h = Total workload

Modul grade:

- Oral Exam (50%)
- Written Exam (50%)

Polyvalence with other degree programs/accessibility notes:

- Digital and Data-Driven Business B.Sc.
- Sustainability in Business & Economics B.Sc.

Remarks:

• Participation limit 20

Business French I

Module title	Business French I
Module title German	Wirtschaftsfranzösisch I
Module number	82-021-WSprachen03-H-0507
Level	Bachelor module
Course rotation	WiSe
Degree program hosting the module	Betriebswirtschaftslehre B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Center for Business Languages
Module Coordinator	Lawrence Diederich
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

This module helps students to

- learn and practice a comprehensive set of business vocabulary at level B2
- acquire basic professional presentation skills in the target language
- practice the necessary skills for graph descriptions
- enhance overall communicative competence
- improve self-reflection competence due to substantial presentation feedback
- develop social skills during group work with fellow students

Contents and Topics:

- Various subject areas related to business and economics, e.g. company structure, production, distribution.
- Lexis for professional presentations

Formal requirements for participation:

• None

Recommended requirements for participation:

• Skill level B2 (CEFR)/test at beginning of semester

Teaching and examination language:

• French

Teaching methods/course types:

• interactive

ECTS awarding criteria:

The final grade is based on

- a professional presentation on a relevant business topic
- a written exam including vocabulary test and essay

Due to skills orientation this module requires oral and written exam components.

Workload / Distribution of ECTS credits:

- 39 h = Time of attendance exercise
- 59 h = Preparation and postprocessing exercise
- 52 h = Exam preparation/paper
- 150 h = Total workload

Modul grade:

- Oral Exam (50%)
- Written Exam (50%)

Polyvalence with other degree programs/accessibility notes:

- Digital and Data-Driven Business B.Sc.
- Romanistik/Wirtschaft/Geographie B.Sc.
- Sustainability in Business & Economics B.Sc.

Remarks: -

Business Spanish I

Module title	Business Spanish I
Module title German	Wirtschaftsspanisch I
Module number	82-021-WSprachen05-H-0507
Level	Bachelor module
Course rotation	WiSe
Degree program hosting the module	Betriebswirtschaftslehre B.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Center for Business Languages
Module Coordinator	Lawrence Diederich
Credit Points (ECTS)	5 ECTS-Point

Learning outcomes:

This module helps students to

- learn and practice a comprehensive set of business vocabulary at level B2
- acquire basic professional presentation skills in the target language
- practice the necessary skills for graph descriptions
- enhance overall communicative competence
- improve self-reflection competence due to substantial presentation feedback
- develop social skills during group work with fellow students

Contents and Topics:

- Various subject areas related to business and economics, e.g. company structure, production, distribution.
- Lexis for professional presentations in a business setting

Formal requirements for participation:

• Skill level B2 (CEFR)/test at beginning of semester

Recommended requirements for participation:

• None

Teaching and examination language:

• Spanish

Teaching methods/course types:

• Interactive

ECTS awarding criteria:

The final grade is based on

- a professional presentation on a relevant business topic
- a written exam including vocabulary test and essay

Due to skills orientation this module requires oral and written exam components.

Workload / Distribution of ECTS credits:

- 39 h = Time of attendance exercise
- 59 h = Preparation and postprocessing exercise
- 52 h = Exam preparation/paper
- 150 h = Total workload

Modul grade:

- Oral Exam (50%)
- Written Exam (50%)

Polyvalence with other degree programs/accessibility notes:

- Romanistik/Wirtschaft/Geographie
- Sustainability in Business & Economics B.Sc.

Remarks:

• Participation limit 20