



## Module Catalogue Taxation M.Sc.

WFI

March 14, 2023

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## Advanced Business Ethics

Module title	Advanced Business Ethics
Module title German	Unternehmensethik
Module number	88-021-WM07-H-1222
Level	Master
Course rotation	Summer
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. André Habisch
Credit Points (ECTS)	5 ECTS

### Learning outcomes:

- *Students of this module learn a proper and critical approach to basic concepts of business ethics. The module aims specifically at students with limited ethical knowledge from previous modules.*
- *You will develop an understanding of different dimensions of responsible corporate behaviour in the context of social developments.*
- *After completing the module, students also possess basic knowledge of concepts such as corporate social responsibility, corporate citizenship, sustainability, etc.*
- *In order to develop these skills, the accompanying exercises will contribute significantly.*

### Contents and Topics:

- *Business ethics as a discipline of applied ethics: concepts, paradigms, approaches.*
- *Companies as promoters and result of social modernization: sociological perspectives.*
- *Corporate action and dilemmas in the market economy.*
- *Business and corporate responsibility in the context of globalization.*
- *Areas of responsible corporate action: CSR, brand management, quality management, Work & Family, sustainability management, community involvement (Corporate Citizenship), CSR communication and sustainability reporting.*

### Formal requirements for participation:

- *None*

**Recommended requirements for participation:**

- *No or limited ethical knowledge is required from earlier modules.*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Lecture/Tutorial (4 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Final exam (90 minutes)*
- *The module concludes with a written examination that includes multiple choice as well as essay questions. In the accompanying tutorial case studies will be processed and short presentations held.*

**Workload/ Distribution of ECTS credits:**

- *44 h = Time of attendance lecture*
- *66 h = Preparation and postprocessing lecture (100% of the course)*
- *40 h = Exam preparation and, if short presentations*
- *150 h = Total workload*

**Modul grade:**

- *Exam (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- Backhaus-Maul, H; Biedermann, C; Nährlich, S. & Polterauer, J. (Eds.) (2010) *Corporate Citizenship in Deutschland. Gesellschaftliches Engagement von Unternehmen. Bilanz und Perspektiven*, 2. Auflage, Wiesbaden: VS Verlag für Sozialwissenschaften.
- Crane, A. & Matten, D. (2010) *Business ethics. Third Edition*. Oxford: Oxford University Press.
- Gazdar, K.; Habisch, A., Kirchhoff, K.R. & Vaseghi, S. (Eds.) (2006) *Erfolgsfaktor Verantwortung. Corporate Social Responsibility professionell managen*, Berlin-Heidelberg: Springer.
- Habisch, A.; Schmidpeter, R. & Neuereiter, M. (Eds.) (2008) *Handbuch Corporate Citizenship. Corporate Social Responsibility für manager*, Berlin-Heidelberg: Springer.
- Habisch, A; Jonker, J.; Wegner, M. & Schmidpeter, R. (Eds.) (2005) *Corporate Social Responsibility Across Europe. Discovering National Perspectives of Corporate Citizenship*. Berlin-Heidelberg: Springer.
- Habisch, A.; Loza Adauí, C. (2012) *Entrepreneurial Spirit and the Role of Gratuitousness for Innovation*, in D. Melé & C. Dierksmeier (Eds.) *Human Development in Business: Values and Humanistic Management in the Encyclical Caritas in Veritate*, Hampshire: Palgrave Macmillan, pp. 217-236.
- Habisch, A.; Loza Adauí, C. (2013) *Unentgeltlichkeit als Kategorie Sozialen Handelns: Gesellschaftlichen Engagement nach "Caritas in Veritate"*, in J. Althammer (Ed.) *Caritas in Veritate: Katholische Soziallehre im Zeitalter der Globalisierung*, Berlin: Duncker & Humblot, pp. 173-188.
- Koths, G.; Holl, F. (2012) *Verantwortungsvoller Konsum – Ein Problem in asymmetrisch verteilter Information?* in A. Schneider & R. Schmidpeter (Eds.) *Corporate Social Responsibility*, Berlin: Springer, pp. 663-679.
- McLean, B.; Elkind, P. (2004) *The smartest guys in the room: The amazing rise and scandalous fall of ENRON*, New York: Penguin.
- Melé, D. (2009) *Business ethics in action. Seeking human excellence in organizations*. Hampshire: Palgrave Macmillan.
- Melé, D. (2012) *Management ethics. Placing ethics at the core of good management*. Hampshire: Palgrave Macmillan.
- Painter-Morland, M. & ten Bos, R., (Eds.) (2011) *Business ethics and continental philosophy*, Cambridge: Cambridge University Press.
- Schneider, A. & Schmidpeter, R. (Eds.) *Corporate Social Responsibility*, Berlin: Springer.

- Spence, L.; Habisch, A. & Schmidpeter, R. (2004) *Responsibility and Social Capital. The World of Small and Medium Sized Enterprises*, Chippenham-New York: Palgrave Macmillan.
- Visser, W & Tolhurst, N (Eds.) (2010) *The World Guide to CSR. A Country-by-Country Analysis of Corporate Sustainability and Responsibility*, Sheffield: Greenleaf.

## Advanced Consulting Case

<b>Module title</b>	Advanced Consulting Case
<b>Module title German</b>	Advanced Consulting Case
<b>Module number</b>	82-021-UF03-S-SE-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Winter term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Organizational Theory and Human Resource Management
<b>Module Coordinator</b>	Prof. Dr. Andrej Vizjak
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students of the module apply their knowledge of theory / practice transfer for project-related handling of a topic from practice.*
- *They develop skills and scientific working methods for the overall context of business studies in practice and can apply them*
- *Furthermore, the students can transfer the learned presentation skills and thus present complex expertise.*
- *After completion of the module, the students also recognize approaches to solve a problem from the point of view of a management consultancy and can evaluate those approaches subject to economic conditions.*

### Contents and Topics:

- *Understanding of genuine management topics*
- *Business Research Methods*
- *Situation analysis and identification of major challenges through: Developing*
- *industry knowledge and/or market knowledge, analysis of company data*
- *Developing a Case*



- *Deriving a project plan*
- *Final Presentation*

**Formal requirements for participation:** *none*

**Recommended requirements for participation:** *none*

**Teaching and examination language:** *English*

**Teaching methods/course types:**

- *Seminar*

**ECTS awarding criteria:** *performance record assessed with at least "sufficient": Mid-Term Presentation/Final Presentation/Management Summary*

**Workload/ Distribution of ECTS credits:**

- *30 h = contact/self-study in lecture*
- *30 h = regular and active participation*
- *45 h = preparation and follow-up (includes coursework)*
- *45 h = exam preparation*
- *150 h = Total workload*

**Modul grade:** *Exam 100%*

**Polyvalence with other degree programs/accessibility notes:** -

**Remarks:** -

## Advanced Economic Ethics

<b>Module title</b>	Advanced Economic Ethics
<b>Module title German</b>	Wirtschafts- und Unternehmensethik
<b>Module number</b>	88-021-ETH20-S-SE-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Economic Ethics and Social policy
<b>Module Coordinator</b>	Prof. Dr. Jörg Althammer
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students will be enabled to gain in-depth-knowledge of the theories and methods of normative economic ethics. Furthermore, they reflect about the basics of welfare economics and the economic theory of distributive justice.*
- *The course enables students to perceive ethical problems at an economy wide level, to analyze them, and to develop appropriate solutions.*

### Contents and Topics:

- *Social Choice and Welfare Economics*
- *Economic Theory of distributive justice*
- *Game Theory and Economic Ethics*

### Formal requirements for participation:

- *None*

### Recommended requirements for participation:

- *Basic knowledge in economic theories*

### Teaching and examination language:

- *English*

**Teaching methods/course types:**

- *Seminar (2 SWS)*

**ECTS awarding criteria:**

- *At least "sufficient" graded performance record: Final exam*
- *Work performance will be mainly evaluated by means of a term paper (about 15 pages). However, a presentation in combination with the term paper is necessary to ensure that students reflect on their understanding of these advanced topics.*

**Workload/ Distribution of ECTS credits:**

- *20 h = Time of attendance lecture*
- *20 h = Preparation and postprocessing lecture*
- *100 h = Exam preparation*
- *150 h = Total workload*

**Modul grade:**

- *Term paper / essay (80 %)*
- *Oral presentation (20 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks: Readings:**

- *Sen. A. (1988): On Ethics and Economics, Oxford.*
- *Gaertner, W. (2006): A Primer in Social Choice Theory, Oxford.*
- *Ng, Y-K. (2004): Welfare Economics. Towards a More Complete Analysis, New York.*

## Advanced Topics in Marketing

<b>Module title</b>	Advanced Topics in Marketing
<b>Module title German</b>	Advanced Topics in Marketing
<b>Module number</b>	88-021-MS30-H-0221
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	BA, Sales and Marketing
<b>Module Coordinator</b>	Prof. Dr. Joachim Büschken
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

*The participants:*

- *deepen their understanding of fundamental marketing theory,*
- *deepen their ability to process and communicate the content of advanced research papers on fundamental marketing topics,*
- *learn how to access the knowledge contained in advanced research papers independently and how to apply results to marketing management practice,*
- *improve on their ability to acquire new conceptual marketing knowledge independently and apply this knowledge to actual marketing tasks.*

### Contents and Topics:

*Marketing strategy and day-to-day marketing practice in many firms is centered around marketing fundamentals such as product management, market segmentation or pricing. In many consumer industries, the advent of “big data” has not changed that.*

*Academic marketing research with respect to the fundamentals of the discipline has progressed rapidly in recent years, generating a wealth of new conceptual and empirical insights. A relevant issue for students (and practitioners) is to develop the capability to process the content of such advanced research and successfully relate it to marketing practice.*

*Towards this end, we discuss a set of advanced research papers on fundamental marketing topics such as:*

- *Consumer behavior*

- *Market segmentation, product differentiation and pricing*
- *Product- and service design*
- *Marketing communication*
- *Sales and distribution*

*and discuss their implications for marketing practice. Note that marketing is foremost a practice. To be able to link research to improvement of marketing practice is therefore at the core of this course.*

### **Formal requirements for participation:**

- *None*

### **Recommended requirements for participation:**

- *Participants must have acquired at least 30 ECTS in marketing (or marketing-related) courses at BSc and/or MSc level, including Master MARKT courses. Should the number of applicants exceed 15, participants are selected based on prior grades in these courses. Applications must include this information.*

### **Teaching and examination language:**

- *German*

### **Teaching methods/course types:**

- *Discussion of research papers*
- *Presentations*
- *Seminar interaction*

### **ECTS awarding criteria:**

- *Performance record graded at least "sufficient": Portfolio*
- *Each participant will (orally) present two research papers in class, based on a written (1-2 page) summary of each paper. The written summary will be made available prior to presentations to all class members.*
- *For the term paper, each participant chooses her/his "own" research paper. The paper consists of a 1-2 page summary and a discussion (3-4 pages) of the implications of the results for marketing practice.*

- *With the term paper, participants demonstrate that they can access the knowledge in a marketing research paper independently and that they can relate its implications to marketing as a firm's function.*

**Workload/ Distribution of ECTS credits:**

- *20 h = Attendance Seminar*
- *70 h = Readings*
- *20 h = Paper and –presentation*
- *40 h = Term paper*
- *150 h = Total workload*

**Modul grade:**

- *Presentation (50%)*
- *Term paper (50%)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Participation Limit: 15*
- *A complete list of papers for in-class discussion will be made available in the first session of the course. Papers will be made accessible through the ILIAS page of the course.*

## Algorithms and Data Structures

<b>Module title</b>	Algorithms and Data Structures
<b>Module title German</b>	Algorithmen und Datenstrukturen
<b>Module number</b>	88-021-MG06-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Chair of Mathematics - Statistics
<b>Module Coordinator</b>	Prof. Dr. Günther Wirsching/ Prof. Dr. Wolfgang Bischoff / Christian Neumair
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes: *Students*

- *apply theoretical principles of programming.*
- *explain several data structures and their applications.*
- *gain insight into the theory and applications of algorithms.*
- *are able to analyze algorithms and explain their function.*
- *can evaluate the complexity of algorithms and suggest measures for improvement.*
- *design and develop own algorithms.*

### Contents and Topics:

- *Definition of algorithms and their applications*
- *Programming languages and programming environments (example: python)*
- *Programming styles*
- *Operators, data types, data structures, control structures*
- *Examples: sorting algorithms*
- *Recursion*

- *Complexity*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *None*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Lecture*
- *Tutorial*
- *Exercises*

**ECTS awarding criteria:**

- *Performance record graded at least "sufficient": Written (90 min) or oral examination*
- *Grading of written or oral examination at the end of the semester*
- *The type of examination will be announced at the beginning of the semester.*

**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 or oral examination (100%).*



**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

*Will be announced during the lecture.*

## Behavioral Finance

<b>Module title</b>	Behavioral Finance
<b>Module title German</b>	Behavioral Finance
<b>Module number</b>	88-021-WM03-H-0120
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration B.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Economics, esp. Macroeconomics
<b>Module Coordinator</b>	Prof. Dr. Simon Wiederhold
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Behavioral finance uses insights from psychology to understand how human behavior influences the decisions of individual and professional investors, markets, and managers. Some decisions are simple, day-to-day choices, such as how hard we are going to study for the next test, or what brand of soda we are going to buy, but others significantly impact our financial wellbeing, such as whether we should buy a particular stock, or how we should allocate our money among various investment funds. The purpose of this lecture is to present what we have learned about financial decision-making from behavioral finance research.*
- *Students will develop the ability to understand how modern concepts of financial-decision making go beyond traditional concepts of finance: expected utility theory, asset pricing (CAPM), the efficient market hypothesis, and agency relationships.*
- *Students can describe the psychological foundations of Behavioral Finance: prospect theory, cognitive limitations and heuristics, overconfidence, and emotion. They will develop the ability to understand and assess their role in explaining investor behavior.*
- *Students will learn how psychology impacts financial-decision making at the level of the individual. For instance, the lecture will investigate the extent to which the faulty use of heuristics leads to suboptimal financial decision-making (e.g., familiarity bias can lead to excessive domestic and local investment; availability bias pushes people into concentrating investments in securities where information is freely available).*
- *Students apply the gained knowledge to assess the role of behavioral explanations for some of the central stock-market puzzles (e.g., equity premium puzzle, price bubbles, financial crisis of 2008).*

- *A guest lecture with PwC representatives will familiarize students with the behavior and thinking of various stakeholders (banks, investors, employees) when a firm tumbles into crisis. Based on the insights from this lecture, students will themselves develop strategies to rescue crisis-laden firms in a case study.*

### **Contents and Topics:**

- *Foundations of Neoclassical Finance*
  - *Expected Utility Theory*
  - *Asset Pricing, Market Efficiency, and Agency Relationships*
- *Theoretical Foundations of Behavioral Finance*
  - *Prospect Theory*
  - *Framing, and Mental Accounting*
- *Psychological Foundations of Behavioral Finance*
  - *Heuristics and Biases*
  - *Overconfidence*
- *Investor Behavior*
  - *Implications of Heuristics and Biases for Financial Decision-Making*
  - *Implications of Overconfidence for Financial Decision-Making*
  - *Individual Investors and the Force of Emotion*
- *Market Outcomes*
  - *Behavioral Explanations for Anomalies*
  - *Do Behavioral Factors Explain Stock Market Puzzles?*
- *Case Study PwC*

### **Formal requirements for participation:**

- *None*

### **Recommended requirements for participation:**

- *Basic knowledge in microeconomics and finance*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Lecture*
- *Tutorial*
- *Case Study*
  - *The topic of the case study is a firm that enters a severe crisis (e.g., risk of bankruptcy). From the perspective of a consultancy, students will develop strategies to rescue the firm, which at the same time meet the expectations of the stakeholders (e.g., banks and employees).*
  - *Successfully finishing the case study also requires a number of soft skills, such as the ability to work in a team and presentation skills.*

**ECTS awarding criteria:**

- *Performance record graded at least "sufficient": Written exam (90 min)*

**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 (including the case study)*
- *32 h = Exam preparation*
- *146 h = Total workload*

**Modul grade:**

- *Written exam (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Business Administration M.Sc.*

- *Business & Psychology M.Sc.*
- *Taxation M.Sc.*

**Remarks:**

- *Main readings:*
  - *Ackert, Lucy F. und Richard Deaves (2010). Behavioral Finance Psychology, Decision-Making, and Markets. Cengage Learning.*
- *Further readings*
  - *Burton, Edwin und Sunit Shah (2013). Behavioral Finance: Understanding the Social, Cognitive, and Economic Debates. Wiley.*
  - *Daxhammer, Rolf J. und Máté Facsar (2012). Behavioral Finance. UVK Verlagsgesellschaft mbH. (auf Deutsch)*

## Benchmarking & Positioning in Strategic Management (advanced)

<b>Module title</b>	Benchmarking & Positioning in Strategic Management (advanced)
<b>Module title German</b>	Benchmarking & Positioning in Strategic Management (advanced)
<b>Module number</b>	88-021-UF10-S-SE-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	ABWL, Human Resource Management and Organizational Theory
<b>Module Coordinator</b>	Prof. Dr. Max Ringlstetter
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students develop skills to use scientific working methods of business studies in a practical context.*
- *Upon successful completion of the module, students can describe the various types of benchmarking and apply the necessary theoretical techniques to choose the preferred benchmarking tool.*
- *Upon completion of the module, students will also have knowledge of the foundation and application of benchmarking tools, the derivation of policy options and their evaluation.*

### Contents and Topics:

- *Basic benchmarking methods and their application in strategic positioning*
- *Analyzing the market position of organizational entities*
- *Business Research Methods*
- *Self-reliant conduction of a benchmarking analysis*
- *Self-reliant development of a positioning strategy*
- *Self-reliant derivation of strategic options and their evaluation*

- *Development of a project plan*
- *Final presentation*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *Previous Knowledge: Practical experiences to through internships*
- *Previous Knowledge: Corporate Management (BA)*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Work meetings/open discussions*
- *Regular/periodic meetings and presentation of project-status to senior consultants*

**ECTS awarding criteria:**

- *Performance record graded at least "sufficient": Portfolio*
- *In the course, a case is worked on for the practical consolidation of the course content. The results will be presented in the course as part of a presentation. A written elaboration is also part of the examination modalities.*

**Workload/ Distribution of ECTS credits:**

- *42 h = Time attendance lecture*
- *18 h = Preparation and post-processing the lecture*
- *90 h = Exam preparation*
- *150 h = Total workload*

**Modul grade:**

- *Portfolio (100%)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Participation Limit: 15*



## Business Model & Strategy

<b>Module title</b>	Business Model & Strategy
<b>Module title German</b>	Business Model & Strategy
<b>Module number</b>	88-021-UF15-H-0221
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	BA, Organizational Theory and Human Resources Management
<b>Module Coordinator</b>	Prof. Dr. Max Ringlstetter
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students advance in their knowledge of project-based work in a business setting.*
- *Partly complex problems and challenges from practice are to be analyzed independently based on selected methods and solved by deriving concrete options for action.*
- *Selection, implementation, and critical reflection of theoretical knowledge applied to solve concrete practical issues.*
- *Advanced knowledge of consulting methods and approaches.*
- *Students improve their presentation skills throughout the entire seminar.*
- *Students further apply their current project management skills and deepen these skills through the specific application within the practical-based project as well as during the entire class.*

### Contents and Topics:

- *Understanding of genuine management topics*
- *Applying and extending business research methods as well as empirical methods*
- *Situation analysis and identification of major challenges through: Developing industry knowledge and/ or market knowledge, analysis of company data*

- *Independent development of a statement problem and reflection on associated causes and root patterns.*
- *Elaboration and presentation of the case solution in form of a PPT and a management summary - this also includes a critical reflection of the underlying problem, the derived recommendations for action and their implementation.*
- *In addition, a critical recapitulation of the entire project planning and implementation should also take place, including possible suggestions for improvement.*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *Helpful: first practical experiences through internships*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Seminar (4 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Portfolio*
- *The participants work in groups on the relevant theoretical basics, which they present and discuss in front of the course. The practical decision-making problem is also developed in groups. The solution is discussed before the course as well as with external representatives. The intermediate presentation serves to secure the students with regard to the chosen solution approach and forms the basis of the final presentation. The Management Summary provides a written summary of the most important procedures and central results and serves to annotate the presented documents.*

**Workload/ Distribution of ECTS credits:**

- *42 h = Time of attendance lecture*

- 108 h = *Independent Case study preparations (incl. Management Summary)*
- 150 h = *Total workload*

**Modul grade:**

- *Portfolio (100%)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Participation Limit: 15*
- *Readings:*
  - *El Sawy, O. A., & Pereira, F. (2013). VISOR: A unified framework for business modeling in the evolving digital space. In Business modelling in the dynamic digital space (pp. 21-35). Springer, Berlin, Heidelberg.*
  - *Johnson, M. W., Christensen, C. M., & Kagermann, H. (2008). Reinventing your business model. Harvard business review, 86(12), 57-68.*

## Capital Market-Based Accounting

<b>Module title</b>	Capital Market-Based Accounting
<b>Module title German</b>	Kapitalmarktorientierte Rechnungslegung
<b>Module number</b>	88-021-AC01-S-VL-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Chair of Business Administration, Auditing and Management Accounting
<b>Module Coordinator</b>	Prof. Dr. Max Götttsche
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students recognize the objectives and challenges of capital market-based financial reporting and are able to address the diverging requirements in comparison to local GAAP.*
- *Students gain a deeper understanding of selected IAS/IFRS and can apply them to complex accounting cases. They are able to analyze the related impact on the respective balance sheet items.*
- *Taking part in the tutorial will be essential part in providing these competences.*

### Contents and Topics:

- *Accounting for tangible assets*
- *Accounting for deferred taxes*
- *Balance-sheet treatment of real estate*
- *Revised accounting for revenue recognition and leases*

### Formal requirements for participation:

- *None*

### Recommended requirements for participation:

- *Basic knowledge in IFRS*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Lecture/Tutorial*

**ECTS awarding criteria:**

- *Performance record assessed with at least "sufficient": Final exam 100% (90 Minutes)*

**Workload/ Distribution of ECTS credits:**

- *28 h = Time of attendance lecture*
- *23 h = Preparation and postprocessing lecture*
- *14 h = Time of attendance tutorial*
- *23 h = Preparation and postprocessing tutorial*
- *62 h = Exam preparation*
- *150 h = Total workload*

**Modul grade:**

- *Assessment or passed/failed*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation: Minor: Accounting & Auditing*

**Remarks:**

- *None*

## Case Studies in International Management

<b>Module title</b>	Case Studies in International Management
<b>Module title German</b>	Fallstudien im Internationalen Management
<b>Module number</b>	88-021-IM09-H-1216
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	International Management
<b>Module Coordinator</b>	Prof. Dr. Katja Gelbrich
<b>Credit Points (ECTS)</b>	5 ECTS

**Learning outcomes:** *In this course, students learn about the challenges that companies face when operating in international markets. In particular, the course deals with a wide range of issues related to International Management, such as:*

- *Development of market entry strategies and adaptation of products, prices, distribution channels, and promotion to international target markets*
- *Assessment of the environment for business operations in foreign markets (i.e., economic, financial, legal, political, and cultural environment)*
- *Development of adequate organizational structures for multinational corporations*
- *Discussion of management strategies and leadership styles that enable and reinforce international growth*
- *Other issues related to international business and management*

*In summary, students are enabled to understand how international management strategies differ from domestic strategies and how companies should design their management activities in order to successfully operate in foreign markets. A major goal of this course is that students learn how to apply their knowledge gained in previous lectures on marketing and management in an international context.*

*Participants acquire the skills to decide on the appropriate analytical method for a specific managerial problem at hand, to apply these methods in an accurate manner, and to interpret the results in a logical way in order to solve the managerial problem.*

*Further, as students are organized into groups, they improve their ability to work in teams, interact with fellow students, and resolve conflicts.*

Finally, participants improve their presentation skills. Although the course instructors provide feedback and guidance, if necessary, participants need to work independently.

**Contents and Topics:** *The course content depends on the particular case(s) and may include the following topics:*

- *International marketing strategies*
- *Market entry decisions and international growth*
- *Digitalization in the context of international business*
- *Organizational structure of a multinational company*
- *International human resource management Participants solve one or more case studies. The number of case studies is determined by the scope of tasks. In solving the case study/studies, students are expected to structure existing information and collect external data (e.g., World Bank's economic data) in order to comprehensively assess the problem presented. The collected data will then be evaluated by using various analytical methods. Empirical analyses (e.g., regression and cluster analysis with SPSS) and instruments of strategic planning (e.g., SWOT and PEST analysis) are to be used. Based on their analyses, students develop strategies that help solving the problems identified in the case(s).*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *Successful completion of the module "Empirical Management Research"*
- *Knowledge of marketing and management*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Project (4 SWS)*

**ECTS awarding criteria:**

- *Performance record graded at least "sufficient": Portfolio*
- *Students will elaborate a written solution of a case study in teams and present their solution afterwards.*

**Workload/ Distribution of ECTS credits:**

- *42 h = Time of attendance (kick off meeting, consultations, presentation and discussion)*
- *108 h = Independent case study preparations*
- *150 h = Workload in total*

**Modul grade:**

- *Portfolio (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Participation limit: 30*
- *Further information on the case(s) and readings will be provided during the kick-off meeting.*



## Change Management

<b>Module title</b>	Change Management
<b>Module title German</b>	Change Management
<b>Module number</b>	88-021-UF04-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Faculty of Business and Economic
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	BA, Organizational Theory and Human Resources Management
<b>Module Coordinator</b>	Prof. Dr. Max Ringlstetter
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students of the course can evaluate the basic theories of change management (including barriers and success factors of a change management process)*
- *Students can also apply practice-relevant methods for initiating and implementing change management processes*
- *In addition, students can develop structured problem solutions for practice examples in the field of change management*
- *After completing the course, students can assess theoretical and practical change management skills*

### Contents and Topics:

- *Basic Theories of Change Management*
- *Practical view through external real case experiences (Change Agent)*
- *Consulting methodology*
- *Work with Cases*

### Formal requirements for participation:

- *None*

**Recommended requirements for participation:**

- *None*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Lecture*
- *Speeches*
- *Discussion*

**ECTS awarding criteria:**

- *The students work out a practice-related problem independently and present the interim results in regular working meetings. Here, the results are evaluated with regard to content, approach and structure. The final project presentation is evaluated according to the same criteria.*
- *The division of the examination performance serves the learning of project work specific competences and the equalization of the examination load.*

**Workload/ Distribution of ECTS credits:**

- *50h = Attendance time Seminar*
- *100h = Independent preparation of case studies*
- *150h = Total Workload*

**Modul grade:**

- *Portfolio*

**Polyvalence with other degree programs/accessibility notes:**

- *None*

**Remarks:**

- *Maximum number of participants: 25*

## Commutation Law

<b>Module title</b>	Commutation Law
<b>Module title German</b>	Umwandlungsrecht
<b>Module number</b>	88-021-WR07-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Civil Law, Litigation Law und Insolvency Law
<b>Module Coordinator</b>	Prof. Dr. iur. Christian Heinrich
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students will learn an appropriate and critical handling of basic terms of Commutation Law.*
- *The main target is to establish an understanding of the overall context.*
- *After a successful finish of the module, the students will acquire a comprehensive knowledge of Commutation Law.*

### Contents and Topics:

- *Module deepens the basics and specifics of Commutation Law.*

### Formal requirements for participation:

- *None*

### Recommended requirements for participation:

- *Private Law I and II*
- *Commercial Law and Partnership Law*

### Teaching and examination language:

- *German*

**Teaching methods/course types:**

- *Lecture (2 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Final exam (90 minutes)*
- *There will be a final written exam at the end of the semester including theoretical questions and cases.*

**Workload/ Distribution of ECTS credits:**

- *26 h = Time of attendance lecture*
- *100 h = Preparation and postprocessing lecture*
- *24 h = Exam preparation*
- *150 h = Total workload*

**Modul grade:**

- *Final Exam (90 minutes) (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks: Readings:**

- *Recommendations will be given at the beginning of the semester.*

## Coordination and Management Accounting

<b>Module title</b>	Coordination and Management Accounting
<b>Module title German</b>	Koordinationsorientiertes Controlling
<b>Module number</b>	-
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Master BWL
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Chair of Business Ethics Corporate Governance
<b>Module Coordinator</b>	Prof. Dr. Kai Sandner
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Theoretical derivation of management accounting as an independent sub-discipline of business administration. Analysis and reflection of fragmented interdependencies in companies as a purpose of management accounting and critical consideration of alternative purposes.*
- *Awareness of tasks of leadership as all-embracing coordination problems.*
- *Application of the coordination-oriented management accounting concept for balancing of recognized conflicts between different divisions for the benefit of the overall interest of the enterprise.*
- *Sharpening a holistic view of processes within the enterprise, in spite of or because of decentral structures of organization.*
- *Training of the necessary analytical and methodological abilities.*
- *Situation-adequate application of instruments of management accounting to solve coordination problems.*
- *Educate students to leaders who think in an enterprise-oriented way.*

### Contents and Topics:

- *Fundamental characteristics of management accounting*
- *Concepts of management accounting*
- *Management accounting as part of the system of leading the enterprise.*

- *Theoretical basics*
- *Tasks and instruments of management accounting within the sub-systems of leadership*
- *Planning*
- *Information*
- *Control*
- *Personnel management*
- *Organization*
- *All-embracing systems of coordination of management accounting*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *No or few prerequisites from Bachelor required.*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Lecture including examples. Tutorial with exercises.*

**ECTS awarding criteria:**

- *Exam*

**Workload/ Distribution of ECTS credits:**

- *44 h = Time of attendance lecture and tutorial*
- *66 h = Preparation and post-processing lecture and tutorial*
- *40 h = Exam preparation*

- *150 h = Total workload*

**Modul grade:**

- *Exam (100%)*

**Polyvalence with other degree programs/accessibility notes:**

- *Master Taxation*

**Remarks:**

- *None*



## Cost management

<b>Module title</b>	Cost management
<b>Module title German</b>	Kostenmanagement
<b>Module number</b>	88-021-CO01-S-VL-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	BA and Accounting
<b>Module Coordinator</b>	Prof. Dr. mult. Anton Burger
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

*Students of this lecture will get familiar with the function and the structure of cost management instruments. They develop a deeper understanding of the cost calculation philosophy and learn how to implement the cost calculation instruments. The critical discussion of the instruments will increase the reflection capability and the analytical skills of the students.*

### Contents and Topics:

- *Introduction to cost management*
- *Current requirements for cost management*
- *Design objects of cost management*
- *Cost management methods*
- *Adjustments to traditional cost accounting (mainly logistics costs, environmental costs, services)*
- *Cost control for projects*
- *Life Cycle Costing*
- *Target Costing*
- *Development-accompanying cost accounting*
- *Fixed cost management*
- *Activity Based Costing*

- *Zero-Base Planing*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *None*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Lecture (4 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Written exam (90 min)*

**Workload/ Distribution of ECTS credits:**

- *42 h = Time of attendance lecture*
- *58 h = Preparing, post processing of lecture*
- *50 h = Exam and exam preparation*
- *150 h = Total workload*

**Modul grade:**

- *Written exam (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Burger, Anton: Kostenmanagement, Oldenbourg, 3. Auflage, München, Wien, 1999.*

## Cross-cultural Management

<b>Module title</b>	Cross-cultural Management
<b>Module title German</b>	Cross-cultural Management
<b>Module number</b>	88-021-IM02-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	BA and International Management
<b>Module Coordinator</b>	Prof. Dr. Katja Gelbrich
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

*In the course of the lecture, students deal with the challenges of cross-cultural business. For this purpose, they first learn about a number of pitfalls that international managers face when dealing with cultural diversity. Students acquire the ability to cope with these pitfalls and to manage the diversity of customers, managers, and employees in organizations. For this purpose, students*

- are sensitized to societal culture as an important characteristic of economic agents,*
- are enabled to understand the definition and function of societal culture and to understand two pertinent measurement concepts of societal culture,*
- learn how managers may solve specific marketing and management tasks in order to successfully market products and services across cultures.*

*The adjunct tutorial aims at deepen student's knowledge gained in the lecture. For this purpose, they apply the lecture contents to a real-world case. Hereby, students learn how to solve a case study in the field of Cross-cultural Management. Further, they learn how to present and defend these results in front of the class.*

*Finally, in individually writing a term paper on a pressing question in International Management, students are enabled to reflect on the knowledge learned in class, assess and choose the knowledge that is necessary for solving the problem at hand, and provide hands on recommendations that are applicable in business life.*

### Contents and Topics:

- From international to cross-cultural management*

- *Definition and function of societal culture*
- *Measuring culture*
- *Customer relationship management across cultures*
- *Corporate and societal culture*
- *Formal structures and societal culture*
- *Informal systems and societal culture*
- *Cross-cultural negotiations*
- *Cross-cultural leadership and motivation*
- *Cross-cultural teams*
- *Cross-cultural conflict resolution*
- *Overseas assignment*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *Bachelor degree in economics, business administration, psychology, or related fields.*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Lecture*
- *Discussions*
- *Tutorial (solving a case study)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Portfolio*

- *The portfolio exam consists of two parts. For one part, students are assigned to teams that work together on a case study and present their solutions. The second part is individual work. Students write a term paper on a given question, using the content provided in the lecture.*

**Workload/ Distribution of ECTS credits:**

- *12 h = Time for attendance (Lecture)*
- *12 h = Time for attendance (Tutorial)*
- *15 h = Self Study (Lecture)*
- *15 h = Self Study (Tutorial)*
- *96 h = Exam preparation*
- *150 h = Total Workload*

**Modul grade:**

- *Portfolio (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Business & Psychology M.Sc.*
- *Taxation M.Sc.*

**Remarks:**

- *Participation Limit: 45*
- *Readings:*
  - *Browaeyns, M.-J., Price, R. (2019): Understanding Cross-Cultural Management, 4th ed., Pearson.*
  - *Müller, S.; Gelbrich, K. (2015): Interkulturelles Marketing, 2.Aufl., München, Vahlen.*
  - *Thomas, D. C.; Peterson, M. (2018): Cross-Cultural Management: Essential Concepts, 4th. ed.; Sage*
  - *Further readings will be announced in class*

## Data Analytics Challenge

<b>Module title</b>	Data Analytics Challenge
<b>Module title German</b>	Data Analytics Challenge
<b>Module number</b>	88-021-MG09-H-0221
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	BA and Business Informatics
<b>Module Coordinator</b>	Prof. Dr. Thomas Setzer
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes: *Students*

- *are enabled to structure tasks in the field of business analytics and data mining on their own.*
- *are able to configure process models for data transformation and knowledge gain, and to design and evaluate relevant model phases.*
- *can develop and discuss solutions to data-scientific tasks in a team.*
- *can implement and evaluate tasks using modern data-scientific programming languages.*
- *can design and implement data quality and necessary data processing and transformation steps.*
- *are enabled to critically reflect and validate the code created and the results obtained.*

### Contents and Topics:

*This course teaches procedures for the systematic design, implementation, evaluation and adjustment of solutions for tasks in the field of business analytics and data mining. For this purpose, the students work in moderated teams to develop data-analytical process models and methods, for example for Data Science challenges available on the Internet or set by partner organizations including the data provided for this purpose. The tasks can also include challenges that are publicly advertised via internet platforms.*

*The course includes the following topics*

- *Categorization of a task in the area of business analytics and data science and structuring of a corresponding process model*

- *Coordination of project work in moderated teams*
- *Data exploration and pre-processing as well as feature engineering*
- *Development and implementation of data analytical procedures as well as their evaluation and continuous improvement*
- *Conception, application and interpretation of evaluation and validation methodologies and results*
- *Presentation and discussion of procedural models, the solution design, the implementation and the results achieved*

*The course uses a modern language for computing and machine learning tasks such as Python, R or Java.*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *Recommended precognitions: In-depth knowledge of concepts and methods in the field of business analytics and/or data science as well as very good knowledge of a programming language such as R, Java or Python.*
- *To check if you have the necessary prerequisites for the course, we ask you to implement a working solution, including a short description of the results. For this purpose a data analysis task will be announced in advance.*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Independent scientific work as well as project work in a team*
- *Design, implementation, verification, validation, presentation and discussion of process models and results*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Portfolio*
- *Presentation: The presentation of the intermediate status as well as the final presentation, in which the procedural model, the algorithmic design, the implementation as well as the interim and final results are presented and discussed, are evaluated. (intermediate and final presentation, approx. 30 minutes each)*
- *Elaboration: Description of the procedure for designing the data-analytical processes and the knowledge and results obtained, including the code created, in the style of a compact scientific article (paper). (5-10 pages per participant, plus code)*

### **Workload/ Distribution of ECTS credits:**

- *15 h = Project and problem structuring*
- *20 h = Introduction to methodology and software/programming language/modelling tools*
- *60 h = Data preparation and analysis, operationalization, implementation and testing*
- *35 h = Supervised Preparation and follow-up: presentations and live demonstration of the solution methodology*
- *20 h = Attendance time*
- *150 h = Total workload*

### **Modul grade:**

- *Presentation (40%)*
- *Elaboration (60%)*

### **Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

### **Remarks:**

- *Participation Limit: 15*
- *Readings to be announced in class*



## Digital Business Models and Technologies

<b>Module title</b>	Digital Business Models and Technologies
<b>Module title German</b>	Digital Business Models and Technologies
<b>Module number</b>	88-021-IFM02-H-0317
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	BA and Business Informatics
<b>Module Coordinator</b>	Prof. Dr. Thomas Setzer
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *The participants understand the principles of digital ecosystems and digital transformation.*
- *Students have the economical and technical background to categorize digital business models, from e-commerce to cyber-physical systems, and to understand how and why they work.*
- *In addition, students understand the roles of information systems and technologies, platforms, customer & business networks, value proposition and the key role of data in digital business models.*
- *Based on their theoretical understanding of the mechanisms that rule—and technologies that enable— digital business, real-world use-cases, and the development of respective software components during tutorials, the participants can critically assess digital business models from different angles, are enabled to assess information systems requirements, and master challenges in digital transformation.*
- *Students can develop business models in a structured fashion and can present and defend their model appropriately.*

### Contents and Topics:

*This course provides a theory- and practice-based understanding of how today's information systems and technologies, together with advanced algorithms and data analytics enable new digital business models and systems and disrupt existing markets. The participants apply their knowledge in real-world use cases and by developing respective software components during tutorials. In teams, students will develop digital business models and will present (and pitch) their ideas and approaches over different*

*phases throughout the course.*

*The course includes the following topics:*

- *Introduction to the foundations of digital transform and digital ecosystems*
- *Digital business model types and enabler technologies*
- *Value proposition and the roles of platforms, networks, scale and data*
- *Innovation by continuous engineering and rapid experimentation*
- *Cyber-physical business models, mobility, the Internet of Things*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *None*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Lecture*
- *Tutorial (Exercise)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": written exam (45 min) as well as documentation and presentation*
- *All examination, documentations as well as presentations will be in English.*
- *In the course, teams of students work on digital business models and corresponding prototypes. The presentation, documentation and defense of the models plays a key role in this process, so presentation, documentation and defense are mandatory parts of the grading.*

- *However, the course includes not only practical knowledge in the field of digitalization but also the teaching of basic theoretical concepts, algorithms and analytical procedures that play a central role in digital business today. These can only be examined in a written exam. Therefore, for didactic reasons, a written exam is required in addition to the examination of documentation and presentation.*

**Workload/ Distribution of ECTS credits:**

- *45 h = Time of attendance lecture and tutorial*
- *75 h = Preparation and post-processing lecture and tutorial*
- *30 h = Exam preparation*
- *150 h = Total workload*

**Modul grade:**

- *Written Examination (50%)*
- *Documentation and Presentation (50%)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Participation Limit: 20*
- *Readings to be announced in class*

## Digital Finance Seminar

<b>Module title</b>	Digital Finance Seminar
<b>Module title German</b>	Digital Finance Seminar
<b>Module number</b>	88-021-FI21-H-0223
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	-
<b>Module Coordinator</b>	Prof. Dr. David Streich
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *By working on current research topics from the field of Digital Finance, students are trained in working with scientific studies and advanced empirical methods, independently drafting scientific papers as well as applied knowledge of digital solutions in the field of Finance and capital markets*
- *In addition, students acquire important soft skills when writing their seminar papers and presenting and defending their results*

### Contents and Topics:

- *In this module, students work on a research topic based on current and high-quality papers. They are asked to individually write a scientific paper and present it to their fellow students for discussion.*
- *The topics are primarily from the field of Digital Finance (e.g., cryptocurrencies, blockchain, analytics, FinTech)*

### Formal requirements for participation:

- *None*

### Recommended requirements for participation:

- *None*

**Teaching and examination language:**

- *German / English*

**Teaching methods/course types:**

- *Seminar (3 SWS)*

**ECTS awarding criteria:**

- *Term paper / presentation / participation in seminar discussions*
  - *Preparation of a term paper in German or English (15 pages)*
  - *Presentation of the term paper in front of the seminar group (duration: 45 minutes)*
  - *Defense of the results and active participation in the plenary discussion (duration: 15 minutes)*

**Workload/ Distribution of ECTS credits:**

- *5 hours = Seminar kick-off*
- *12 hours = Discussion of topic, structure, progress, and open questions with thesis supervisor*
- *108 hours = Preparation of term paper*
- *25 hours = Presentation of term paper and active participation in discussion during seminar*
- *150 h = Total workload*

**Modul grade:**

- *Term paper 50%*
- *Presentation 40%*
- *Participation in discussion 10%*

**Polyvalence with other degree programs/accessibility notes:**

- *None*

**Remarks:**

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

## Digital Marketing

<b>Module title</b>	Digital Marketing
<b>Module title German</b>	Digitales Marketing
<b>Module number</b>	88-021-MS33-H-0123
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Master's degree program in Business Administration
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Business Administration and Digital Marketings
<b>Module Coordinator</b>	Prof. Dr. Robin-Christopher Ruhnau
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *In this course, students will deal with the challenges of digitalization for marketing management and marketing strategy. Students will acquire both technological knowledge and analytical skills. During the course,*
  - *the students get to know the major technological developments, technological concepts, and phenomena of digitalization.*
  - *develop an understanding of how operational marketing is changing with digitization and how digitization can be managed from an operational marketing perspective.*
  - *learn which strategic influences digitalization has on marketing, which digital marketing and market strategies exist and how companies can implement them.*
- *By the end of the course, students will know and understand the most important technological developments and influences of digitalization. In addition, they are familiar with the most important operational and strategic management methods of digital marketing. The students have the methodical-analytical knowledge to transfer these methods to different companies and market conditions and to interpret the results.*
- *In the associated tutorial, students apply the knowledge gained from the lecture. On the one hand, students carry out learned methods and calculations independently. In doing so, methodical-analytical knowledge is promoted. On the other hand, the students work in teams to develop case studies on practical cases from the field of digital marketing. The students present and reflect on their solutions compared to alternative solutions. This contributes to an improvement in teamwork and conflict resolution skills. In addition, the participants train and improve their*

*presentation skills. In the process, students also learn to reflect on the knowledge learned in the lecture, evaluate it, and select the knowledge that is important to provide concrete and applicable recommendations for managers.*

**Contents and Topics:**

- *Fundamentals and phenomena of digitalization*
- *Digital technologies*
- *Connectivity*
- *Data availability*
- *Market transparency*
- *Major changes and trends in operational and strategic marketing in the digital age*
- *Digital product management*
- *Digital price management*
- *Digital communication management*
- *Digital sales management*
- *Digital market and marketing strategies*

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

**ECTS awarding criteria:**

- *Performance record assessed with at least "sufficient": Final exam (90 minutes) on the lecture (50% of final grade) and team-based case study presentation in the tutorial (50% of final grade).*

**Workload/ Distribution of ECTS credits:**

- *21 h = Time for attendance (Lecture)*
- *21 h = Time for attendance (Tutorial)*
- *108 h = Self Study*
- *150 h = Total workload*

**Modul grade:**

- *Assessment*

**Polyvalence with other degree programs/accessibility notes:**

- *Master's degree program in Business and Psychology*

**Remarks:**

- *Information on literature will be announced in the course*
- *Participation limit: none*



## Discover Germany: Society, Politics, Economy, Culture

<b>Module title</b>	Discover Germany: Society, Politics, Economy, Culture
<b>Module title German</b>	Discover Germany: Society, Politics, Economy, Culture
<b>Module number</b>	82-021-INT01-H-0917
<b>Level</b>	Bachelor module and Master module
<b>Course rotation</b>	Each term
<b>Degree program hosting the module</b>	Business Administration M.Sc. and B.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	BA, Controlling and Auditing
<b>Module Coordinator</b>	Prof. Dr. Max Götsche
<b>Credit Points (ECTS)</b>	None

### Learning outcomes:

#### *Students*

- *reflect different social, political and cultural values, expectations and behaviors of Germans in business life*
- *gain the ability to explain and evaluate economic and socio-cultural relationships*
- *acquire intercultural competence by reflecting on their own values and behaviors through discussions and practical exercises*
- *improve their interaction skills in exchange with international fellow students*
- *gain the ability to engage in autonomous, academic independent study*

### Contents and Topics:

- *Germany in Europe and the world*
- *Politics: foreign and domestic policy, political system, Bundestag, 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: -**

## Empirical Finance

<b>Module title</b>	Empirical Finance
<b>Module title German</b>	Empirical Finance
<b>Module number</b>	88-021-FI15-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	BA, Finance and Banking
<b>Module Coordinator</b>	Prof. Dr. Thomas Mählmann
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes: *Students:*

- *become familiar with selected econometric methods typically applied in finance.*
- *study the advantages and disadvantages of several regression procedures and estimators.*
- *discuss conditions that are necessary in order to apply these methods and also ways to resolve possible issues.*
- *independently model and conduct regression analyses for selected areas of application in the context of exercises and case studies (e.g. test of capital market models, estimation of capital costs and business valuation).*
- *experience the procedure and conduction of an empirical analysis on the level of recognized academic literature including data selection and processing, analysis and interpretation of results.*
- *learn to use the database Bloomberg and the statistical software Stata.*
- *are introduced to scientific working by analyzing academic papers of recognized journals.*

### Contents and Topics:

- *Selected econometric methods in particular OLS, FGLS, panel methods and time series models.*
- *Test procedures in order to assess the quality of the prediction and estimate results.*
- *Application of regression models to analyse theoretical models and estimate or predict parameters for practical applications.*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *For advanced students. Previous experience with programming is not required.*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Lecture and Tutorial (4 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Portfolio*
- *4 small case studies in groups of one or two students in English language*
- *Nonrecurring Exam in English*

**Workload/ Distribution of ECTS credits:**

- *45 h = Time of attendance lecture*
- *45 h = Preparation and post-processing lecture*
- *60 h = Effort for final exam incl. preparation for the exam*
- *150 h = Total workload*

**Modul grade:**

- *4 small case studies (40%)*
- *Exam (60%)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:** *Readings:*

- Verbeek, M. (2008): *A guide to modern econometrics*, 3rd ed., Wiley
- Wooldridge, J. M. (2009): *Introductory econometrics – a modern approach*, 4th ed., South-Western
- Copeland, T. E., Weston, F. J., Shastri, K. (2005): *Financial theory and corporate policy*, 4th ed., Pearson
- Damodaran, A. (2001): *Investment valuation*, 2nd ed., Wiley
- Fama, E. F., MacBeth, J. (1973): Risk, return and equilibrium: Empirical test. *Journal of Political Economy* 81, 607-636
- Fama, E. F., French, K. (1992): On the cross-section of expected stock returns. *Journal of Finance* 47, 427-466
- Haugen, R. A. (2001): *Modern investment theory*, 5th ed., Prentice Hall
- Newey, W. K., West, K. (1987): A simple positive semi-definite, heteroskedasticity and autocorrelation consistent covariance matrix. *Econometrica* 55, 703-708
- White, H. (1980): A heteroskedasticity-consistent covariance matrix estimator and a direct test for heteroskedasticity. *Econometrica* 48, 817-838

## Entrepreneurial Management & Marketing

<b>Module title</b>	Entrepreneurial Management & Marketing
<b>Module title German</b>	Entrepreneurial Management & Marketing
<b>Module number</b>	88-021-EPS02-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	BA and Service Management
<b>Module Coordinator</b>	Prof. Dr. Jens Hogreve
<b>Credit Points (ECTS)</b>	5 ECTS

**Learning outcomes:** *Students learn the basics of franchise systems as a form of entrepreneurship in the service sector. They develop knowledge regarding the specifics of franchise systems in terms of the degree of standardization of the service, operational implementation, branding and marketing. Based on these foundations, they will be able to independently conceptualize a franchise system.*

**Contents and Topics:** *Entrepreneurial Management & Marketing*

*In the course of the seminar, a fictitious franchise system is to be conceptualized based on theoretical foundations.*

*The following topics will be addressed in particular:*

- *possibilities of designing the revenue model*
- *brand development*
- *design standardization measures*
- *design and control quality measuring procedures*
- *operational business planning*

*The concepts developed will be presented and graded.*

**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 record assessed with at least "sufficient": Portfolio*
- *Project paper (ten pages) and project presentation*

**Workload/ Distribution of ECTS credits:**

- *24 h = Attendance seminar*
- *33 h = Preparation and wrap-up of lecture content*
- *20 h = Preparation and follow-up of exercises*
- *40 h = Implementation of the project work*
- *20 h = Documentation of the project work*
- *13 h = Preparation of the presentation of the project work*
- *150 h = Total workload*

**Modul grade:**

- *Project Paper and Project Presentation (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:** -

## Entrepreneurial Networks and Start-up Management

<b>Module title</b>	Entrepreneurial Networks and Start-up Management
<b>Module title German</b>	Entrepreneurial Networks and Start-up Management
<b>Module number</b>	88-021-EPS02-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Chair of Tourism
<b>Module Coordinator</b>	Prof. Dr. Harald Pechlaner
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students of the module “Entrepreneurial Networks and Start-up Management” learn about the establishment of Networks and the success of networks for Start-ups*
- *Students gain the ability to think critically about networks in the context of regional development solve income tax related business cases including the application of their knowledge to new cases.*
- *Furthermore they learn about attraction points and their special role in creating attractive networks*
- *After attending the module students will have gained a comprehensive overview of Entrepreneurial Networks and Start-up Management in theory and practice*

### Contents and Topics:

- *Introduction in Entrepreneurship*
- *Introduction in Entrepreneurial Networks and Start-up Management*
- *Introduction in culture as an enabler for development*
- *Research in the importance of Networks for the development of Ingolstadt*

### Formal requirements for participation:

- *None*



**Recommended requirements for participation:**

- *None*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Lecture*
- *Tutorial*
- *Teamwork*
- *Homework*

**ECTS awarding criteria:**

- *Performance record assessed with at least "sufficient": Portfolio*
- *Students present their outcomes from the research*

**Workload/ Distribution of ECTS credits:**

- *50 h = Time of attendance lecture/tutorial*
- *100 h = Preparation of interviews, presentation and portfolio*
- *150 h = Total workload*

**Modul grade:**

- *Presentation (100%)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Participation limit: 25*
- *Literature is provided in the Opening Session.*

## European and International Commercial Law and Business Law

<b>Module title</b>	European and International Commercial Law and Business Law
<b>Module title German</b>	Europäisches und internationales Handels- und Wirtschaftsrecht
<b>Module number</b>	88-021-WR11-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	International Business Law
<b>Module Coordinator</b>	Prof. Dr. iur. Claus Luttermann
<b>Credit Points (ECTS)</b>	10 ECTS

**Learning outcomes:** *The students acquire interdisciplinary knowledge in the fundamentals and specific sub-areas of European and International Trade and Business Law. After attending the course, the participants will have a systematic and methodical basis for scientific work, presentation and discussion.*

**Contents and Topics:** *Critical discussion of current issues in European and international commercial and business law. Teaching of scientific methodology and research as well as presentation.*

### **Formal requirements for participation:**

- *None*

### **Recommended requirements for participation:**

- *(European) business law, commercial law, accounting law*

### **Teaching and examination language:**

- *German/English*

### **Teaching methods/course types:**

- *Seminar (SE) / Colloquium (KOLL) (Block event)*

**ECTS awarding criteria:**

- *Performance record graded at least "sufficient": Portfolio*
- *A written seminar paper of approximately 20 pages is to be prepared on the seminar topic. The seminar topic is to be presented in a 20-minute lecture. Participation in the discussion is part of the examination.*
- *Optional by arrangement: writing of the seminar paper and presentation in English.*

**Workload/ Distribution of ECTS credits:**

- *28 h = Time of attendance seminar and presentation*
- *22 h = Preparation and post-processing seminar and presentation*
- *250 h = Preparation of the term paper*
- *300 h = Workload in total*

**Modul grade:**

- *Written term paper (75 %)*
- *Presentation and discussion (25 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Participation limit: 15*
- *Readings: DuPlessis/Großfeld/Luttermann et al. German Corporate Governance in European and international Context, 3rd ed. 2017*

## European Business Law

<b>Module title</b>	European Business Law
<b>Module title German</b>	Europäisches Wirtschaftsrecht
<b>Module number</b>	88-021-WR08-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	International Business Law
<b>Module Coordinator</b>	Prof. Dr. iur. Claus Luttermann
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *The aim of this event is to achieve further knowledge of European Business Law as supranational legal and economic order*
- *Within the tutorial the contents shall be strengthened by dealing with practical cases*

### Contents and Topics:

- *Basics of European Law*
- *European internal market and the fundamental freedoms*
- *European Business Law in particular*

### Formal requirements for participation:

- *None*

### Recommended requirements for participation:

- *Private Law II*

### Teaching and examination language:

- *German*

**Teaching methods/course types:**

- *Lecture (2 SWS)/ Tutorial (2 SWS)*

**ECTS awarding criteria:**

- *Performance record graded at least "sufficient": Written exam (90 Min)*

**Workload/ Distribution of ECTS credits:**

- *24 h = Time of attendance lecture*
- *60 h = Preparation and post-processing lecture*
- *8 h = Time of attendance tutorial*
- *32 h = Preparation and post-processing tutorial*
- *26 h = Exam preparation*
- *150 h = Total workload*

**Modul grade:**

- *Written exam (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks: Readings:**

- *DuPlessis/Großfeld/Luttermann et al. German Corporate Governance in European and international Context, 3rd ed. 2017*

## Inheritance Tax and Valuation Law

<b>Module title</b>	Inheritance Tax and Valuation Law
<b>Module title German</b>	Erbschaftsteuer und Bewertungsrecht
<b>Module number</b>	88-021-TX08-H-0123
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Master's degree Taxation
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	ABWL and Business Taxation
<b>Module Coordinator</b>	Prof. Dr. Reinald Koch
<b>Credit Points (ECTS)</b>	2,5 ECTS

### Learning outcomes:

- *Students of the module learn the provisions of the inheritance tax law as well as of the valuation law. They obtain the ability to quantify the tax consequences of several economic activities.*
- *Students gain the ability to solve inheritance tax related business cases including the application of their knowledge to new cases. Furthermore, they learn how to handle the relevant legal texts*
- *After attending the module, students will have gained a comprehensive overview of the provisions governing the inheritance and accessions tax law as well as of the valuation law.*

### Contents and Topics:

- *Basic principles of inheritance and accessions tax law*
- *Basic principles of valuation law*

### Formal requirements for participation:

- *None*

### Recommended requirements for participation:

- *None*

### Teaching and examination language:

- *German*

**Teaching methods/course types:**

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

**ECTS awarding criteria:**

- *Performance record assessed with at least "sufficient": Exam (60 Min.)*

**Workload/ Distribution of ECTS credits:**

- *28 h = Time of attendance lecture and tutorial*
- *28 h = Preparation and post processing lecture and tutorial*
- *19 h = Exam preparations*
- *75 h = Total workload*

**Modul grade:**

- *Final Exam (100%)*

**Polyvalence with other degree programs/accessibility notes:**

- *Master's degree Business Administration*

**Remarks:**

- *None*

## Innovation and Creativity in Individuals, Teams, and Organizations

<b>Module title</b>	Innovation and Creativity in Individuals, Teams, and Organizations
<b>Module title German</b>	Innovation and Creativity in Individuals, Teams, and Organizations
<b>Module number</b>	88-021-MC01-H-0620
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Innovation and Creativity
<b>Module Coordinator</b>	Prof. Dr. Shashi Matta
<b>Credit Points (ECTS)</b>	5 ECTS

**Learning outcomes:** *Innovation and Creativity are the key drivers of success for an organization. Companies that have experienced substantial gains in shareholder value, particularly over the last decade, have done so based on a culture of creativity and innovation. Innovation and creativity in can be successfully managed in organizations to create a sustainable competitive advantage. This course addresses the fundamental question of how to successfully manage and facilitate innovation and creativity in organizations.*

*The primary objectives of this course are to:*

- *Understand why Innovation matters in organizations, and how it is related to Creativity*
- *Identify and learn about the various drivers, sources, and types of Innovation*
- *Recognize the role of strategy, organization structure and teams in Innovation*
- *Develop a framework for managing strategic Innovation in organizations*
- *Identify and tackle challenges to, and barriers of, Innovation*
- *Understand what Creativity is – research and frameworks on Creativity*
- *Learn personal and managerial tools and techniques for enhancing individual and team Creativity*
- *Examine the role of Creativity in Innovation and problem solving*
- *Apply Creativity and design thinking to a real-world business problem on Innovation*



- *Provide the theoretical foundation and a set of managerial tools to facilitate, manage and sustain Innovation and Creativity in organizations*

*Besides technical skills in Innovation and Creativity students gain soft skills such as teamwork, communication, and professional presentation to company executives. Additionally, students enhance their analytical skills with rigorous discussions of published and real-life case studies in class. They learn how to analyze, discuss and to critically question industry practices in Innovation and Creativity. Since the lecture and tutorials are held in English, students will have an opportunity to enhance their English language skills in a professional setting.*

**Contents and Topics:** *Part I: Introduction to Innovation and Creativity*

- *What is Innovation? What is Creativity?*
- *How are they related in an individual and organization context?*

*Part II: Drivers and Sources of Innovation*

- *Organizational factors that enable and fuel Innovation*
- *How are Strategy and Innovation related?*

*Part III: Managing Innovation in organizations*

- *Developing an Innovation Framework for organizations*
- *Barriers and challenges to Innovation*

*Part IV: Creativity and Problem Solving*

- *Frameworks on Creativity*
- *How to foster individual and team Creativity?*

*Part V: Creativity and Design Thinking*

- *Definition and Framework for Design Thinking*
- *Applying Design Thinking to solve business problems*

*Part VI: Innovative and Creative Organizations*

- *Mindset of Innovators and Creators*
- *Typology of Innovators and Creators*

**Formal requirements for participation:**

- *None*

### **Recommended requirements for participation:**

- *None*

### **Teaching and examination language:**

- *English*

### **Teaching methods/course types:**

- *Lecture*
- *Tutorial (including published and real-life case studies and live exercises)*

### **ECTS awarding criteria:**

- *Performance record graded at least "sufficient": Portfolio*
- *Innovation Team Project and Presentation (50 %)*
  - *Students are required to form teams (5 – 6 students) for the Innovation Team Project and Presentation. Each team is required to work as a "consulting team" on an Innovation Project that will be announced during the first tutorial session. This will be a "live" project provided by a well-known company. Student teams will work on this 12-week, semester-long, "applied" project by applying all course learnings to this project. Student teams will make their final presentations to company executives during the last tutorial session.*
- *Final exam (50 %)*
  - *The final exam will be based on all the material discussed in the lectures and in the tutorials. It will be a 50 minute, in-class exam, with preparation time of 70 minutes immediately prior to the exam.*
- *There are two elements in the assessment criteria – a team element, and an individual element. There is a strong reason for this – Innovation in organizations is not carried out by any one individual. In any organization, innovation is a shared task and innovation is led and executed in teams. There are different dynamics involved in achieving innovation in teams and how a team can perform creatively despite individuals with distinct creative capabilities and aptitudes. Learning that, and being able to execute that in a „real world“ project is an invaluable and irreplaceable component of this class. Further, being able to successfully develop and undertake*

*innovation projects requires individual competencies and aptitude, and knowledge of theories and frameworks, which are also taught in this class, Hence, the assessments in this class consist of two elements – a team deliverable, and an individual deliverable. The title of this course module makes it abundantly clear that it is about innovation and creativity at the level of the individual, team, and organization.*

**Workload/ Distribution of ECTS credits:**

- 30 h = Time of attendance: Lectures
- 30 h = Time of attendance: Tutorials
- 30 h = Self-study pre-and-post Lectures
- 30 h = Self-study pre-and-post Tutorials
- 30 h = Portfolio preparation
- 150 h = Total workload

**Modul grade:**

- *There are two graded deliverables for this class – an Innovation Team Project and Presentation in cooperation with a company (50%) and a Final Exam (50%).*

**Polyvalence with other degree programs/accessibility notes:**

- *Business & Psychology M.Sc.*

**Remarks:**

- *The readings for this course include select articles and cases published by Harvard Business Publishing.*
- *Readings:*
  - *Collaborating with Creative Peers (2015). Kimberly D Elsbach, Brooke Brown-Saracino and Francis J. Flynn. Harvard Business School Publishing.*
  - *Design Thinking (HBR Bestseller) (2008). Tim Brown. Harvard Business School Publishing.*
  - *Find Innovation Where You Least Expect It (2015). Tony McCaffrey and Jim Pearson. Harvard Business School Publishing*

- *How Will You Measure Your Life? (HBR Bestseller) (2010)*. Clayton M. Christensen. Harvard Business School Publishing
- *Managing Your Innovation Portfolio (2012)*. Bansi Nagji and Geoff Tuff. Harvard Business School Publishing
- *The Surprising Power of Questions (2018)*. Alison Wood Brooks and Leslie K. John. Harvard Business School Publishing.
- *You Need an Innovation Strategy (2015)*. Gary P. Pisano. Harvard Business School Publishing.
- *Simulations*
  - *The Food Truck Challenge*. Harvard Business School.
  - *Breaking News*. Harvard Business School.

## Innovation Immersion in Retail

<b>Module title</b>	Innovation Immersion in Retail
<b>Module title German</b>	Innovation Immersion in Retail
<b>Module number</b>	88-021-MC01-H-0620
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Innovation and Creativity
<b>Module Coordinator</b>	Prof. Dr. Shashi Matta
<b>Credit Points (ECTS)</b>	5 ECTS

**Learning outcomes:** *Innovation has transformed the retail industry in numerous ways. Everything from retail formats, the type and number of available channels, omni-channel strategies, payment methods, and the entire retail customer experience, has been disrupted and innovations continue at a rapid pace. This master course aims to equip students with the knowledge, deep understanding, and critical thinking skills, required to analyze retail innovation in today's age.*

*This unique course is in collaboration with the University of Bologna's Bologna Business School, currently ranked as the # 2 Business School in Italy. The course actively involves the "Retail Observatory on Virtual Reality and Artificial Intelligence at the University of Bologna (in collaboration with the Retail Institute, Italy), and its company participants.*

*The objectives of the course include:*

- *A deep understanding of why innovation matters in retail organizations and why it is crucial for sustaining a competitive advantage in the retail industry.*
- *Analyze breakthrough innovations in the retail industry.*
- *Learn how to develop, implement, and manage innovations in retail organizations.*
- *Identify and learn about various drivers, sources, and types of innovation in retail*
- *Analyze the role of open innovation and collaboration with start-ups, in retail organizations*
- *Critically examine a organization's business model and how it can adapt to new innovations in retail.*
- *Use methods of empirical research to analyze, and measure the effectiveness and impact of retail innovations*

Besides technical skills in Retail Innovation, students gain soft skills such as teamwork, communication, and professional networking with start-ups and retail company executives. They will have the opportunity to actively inter-act and engage with students from the University of Bologna. Additionally, students enhance their analytical skills with rigorous discussions of published and real-life case studies in class. They will learn how to analyze, discuss, and critically question industry practices in Retail Innovation. As lectures and tutorials are held in English, students will have an opportunity to enhance their English language skills in a professional setting.

**Contents and Topics:** *Part I: Introduction to Innovation in Retail*

- *How are retail organizations innovating?*
- *How can retail organizations manage and leverage innovations to boost their competitiveness?*

*Part II: Drivers and Sources of Innovation in Retail*

- *Organizational factors that enable and fuel innovation in retail*
- *How are strategies and retail innovation related?*

*Part III: Managing Innovation in Retail Organizations*

- *Developing and managing innovation strategies in retail organizations*
- *Barriers and challenges to innovation in retail*

*Part IV: Future Trends and Disruptions in Retail Innovation*

- *Mindset and typology of innovators in retail*
- *Real-world innovation projects from leading retail firms*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *None*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Lecture*
- *Seminar*

**ECTS awarding criteria:**

- *Performance record graded at least "sufficient": Term paper*
- *The topic of the term paper will be connected to the themes learned by students under Innovations in Retail. Students will work in small teams (2-3 students per team) to submit their term paper, where each student has an individual contribution (50%) and a team contribution (50%). Formal requirements for the term paper will be announced at the start of the course.*

**Workload/ Distribution of ECTS credits:**

- *25 h = Time of attendance: Lectures Ingolstadt*
- *25 h = Time of attendance: Lectures Bologna*
- *56 h = Self-study pre-and-post Lectures*
- *44 h = Term Paper preparation*
- *150 h = Total workload*

**Modul grade:**

- *Term paper individual contribution (50%)*
- *Term paper team contribution (50%)*

**Polyvalence with other degree programs/accessibility notes:**

- *Business & Psychology M.Sc.*

**Remarks:**

- *The course is in collaboration with the University of Bologna's Bologna Business School (BBS), which has a specialty center, "Retail Observatory on Virtual Reality and Artificial Intelligence (in collaboration with the Retail Institute, Italy).*
- *The course will admit a maximum of 15 students from WFI and a maximum of 15 students from BBS.*

- *The course will be conducted in a blocked course format in two parts – Part 1 in Ingolstadt, in May, from Thursday afternoon to Sunday at noon of a Summer Semester week in May, and Part 2 in June, from Thursday afternoon to Sunday at noon of a Summer Semester week in June*
- *The class sessions in Ingolstadt will be conducted by Prof. Dr. Shashi Matta and will include guests from Media Markt Saturn and retail industry start-ups from the Retail Hub. The class sessions in Bologna will be co-taught by Prof. Dr. Shashi Matta and the head of the Retail Observatory on Virtual Reality and Artificial Intelligence, and marketing professor, Professor Gabriele Pizzi. The sessions in Bologna will include participating companies in the Retail Observatory.*
- *The International Office (IO) of both faculties have agreed that participating students will be individually responsible for their own travel, accommodation, and insurance.*
- *The readings for this course include selected articles from top-ranked journals including the Journal of Marketing, Journal of Re-tailing, and Journal of Product Innovation Management, and from practice-oriented publications such as the Harvard Business Re-view. All readings will be listed in the detailed syllabus document at the start of the semester.*



## Innovation and product development in tourism: Current theory and practice at the example of sharing economy, China outbound tourism, boutique hotels and experience design

<b>Module title</b>	Innovation and product development in tourism: Current theory and practice at the example of sharing economy, China outbound tourism, boutique hotels and experience design
<b>Module title German</b>	Innovation und Produktentwicklung im Tourismus: Gegenwärtige Theorie und Praxis am Beispiel von Sharing Economy, China Outbound Tourismus, Boutique Hotels und Experience Design
<b>Module number</b>	88-021-BR05-H-0318
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Tourism and Regional Planning M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Chair of Tourism
<b>Module Coordinator</b>	Prof. Dr. Harald Pechlaner
<b>Credit Points (ECTS)</b>	5 ECTS

**Learning outcomes:** *The participants of the seminar:*

- *will learn how to deal critically with the basic theories of innovation management and product development;*
- *will learn and apply applicable knowledge about experience and service design;*
- *will benefit from the practical, realistic and current layout of the course;*
- *will discuss current trends in tourism and better understand their implications and room for scope of action;*
- *will develop a deeper capacity for autonomous self-study and discussion with faculty and fellow students;*
- *will strengthen your ability to reflect critically on issues considered in the area of innovation and product development;*

- *will refine skills to present self-developed topics;*

**Contents and Topics:**

- *Introduction to theories of innovation and product development*
- *Instruments and methods of Experience Design and Service Design*
- *Basics of current trends and innovations in the tourism industry (e.g., sharing economy, China Outbound, innovative hotel concepts)*
- *Apply knowledge and techniques related to product development and innovation to the sharing economy and other current trends and issues of tourism practice and research*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *None*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Seminar (2 SWS)*

**ECTS awarding criteria:**

- *Preparation, regular attendance or self-study, presentation, written seminar paper (corresponds to approx. 22,500 characters, without spaces)*

**Workload/ Distribution of ECTS credits:**

- *60 h = Contact/ self-study*
- *15 h = Attendance*
- *75 h = Exam preparation*

- *150 h = Total workload*

**Modul grade:**

- *Housework (70 %)*
- *Presentation performance (30 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Business Administration M.Sc.*
- *Taxation M.Sc.*

**Remarks:**

- *Participation limit: 25*

## Insolvency Law

<b>Module title</b>	Insolvency Law
<b>Module title German</b>	Insolvenzrecht
<b>Module number</b>	88-021-WR06-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Civil Law, Litigation Law und Insolvency Law
<b>Module Coordinator</b>	Prof. Dr. iur. Christian Heinrich
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students will learn an appropriate and critical handling of basic terms of Insolvency Law.*
- *The main target is to establish an understanding of the overall context.*
- *After a successful finish of the module, the students will acquire a comprehensive knowledge of Insolvency Law.*
- *The tutorial is necessary for acquiring the competencies.*

### Contents and Topics:

- *Main subjects are the national Bankruptcy Law and the different options how to proceed in case of insolvency.*
- *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:

- *Private Law I and II*

- *Commercial and Partnership Law*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Lecture (2 SWS)*
- *Tutorial (2 SWS)*
- *Exam Preparation*

**ECTS awarding criteria:**

- *Performance record graded at least "sufficient": Final exam (90 Min)*
- *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:**

- *Final exam (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:** -

## Internal and external auditing

<b>Module title</b>	Internal and external auditing
<b>Module title German</b>	Wirtschaftliches Prüfungswesen
<b>Module number</b>	88-021-AC05-S-VL-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Chair of Business Administration, Auditing and Management Accounting
<b>Module Coordinator</b>	Prof. Dr. Max Götttsche
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *This course familiarizes students with the concepts and principles of internal and external auditing.*
- *Students attending this course learn a proper and critical handling of advanced auditing techniques, with particular focus on the risk-oriented auditing approach.*
- *Students develop an understanding of the interdependencies regarding the sub-disciplines of auditing (audit object, auditing technique, auditing principles and financial reporting).*
- *Furthermore, students receive an overview of current empirical auditing research (e.g., audit pricing, auditor independence, ethics).*
- *After attending this course student will have gained the necessary knowledge and ethical competence to solve auditing issues.*

### Contents and Topics:

- *Introduction and basics of auditing*
- *Corporate Governance*
- *Internal audit / Early-Risk-Management-System*
- *Analytical inspection procedure*

- *Individual Auditing*
- *Fraud*
- *Audit Pricing & Auditor Independence*
- *Ethics*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *Basic knowledge in auditing*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Lecture and tutorial*

**ECTS awarding criteria:**

- *Performance record assessed with at least "sufficient": Final Exam 100% (90 Minutes)*

**Workload/ Distribution of ECTS credits:**

- *28 h = Time of attendance lecture*
- *28 h = Preparation and postprocessing lecture*
- *14 h = Time of attendance tutorial*
- *28 h = Preparation and postprocessing tutorial*
- *52 h = Exam preparation*
- *150 h = Total workload*

**Modul grade:**

- *Assessment or passed/failed*
- *Written exam at the end of the semester*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation: Minor: Accounting & Auditing*

**Remarks:**

- *None*



## International Financial Reporting, Auditing and Corporate Valuation

<b>Module title</b>	International Financial Reporting, Auditing and Corporate Valuation
<b>Module title German</b>	Internationale Rechnungslegung, Prüfung und Unternehmensbewertung
<b>Module number</b>	88-021-WR09-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	International Business Law
<b>Module Coordinator</b>	Prof. Dr. iur. Claus Luttermann
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *The aim of the lecture is to achieve further knowledge of the law of international accounting as an essential instrument of corporate financing on international capital markets with reference to European accounting law, IFRS (U.S. "GAAP") and auditing. Knowledge of company valuation and auditing can be gained.*
- *Within the integrated tutorial the contents shall be strengthened by dealing with practical cases. Thus cases could be analysed and solved.*

### Contents and Topics:

- *Basics of International Accounting Law*
- *European Accounting Law and IFRS*
- *International Standards of Auditing and Valuation*

### Formal requirements for participation:

- *None*

### Recommended requirements for participation:

- *Accounting Law*
- *Private Law II*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

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

**ECTS awarding criteria:**

- *Performance record graded at least "sufficient": Final exam (90 Min)*

**Workload/ Distribution of ECTS credits:**

- *24 h = Time of attendance lecture*
- *60 h = Preparation and post-processing lecture*
- *8 h = Time of attendance tutorial*
- *32 h = Preparation and post-processing tutorial*
- *26 h = Exam preparation*
- *150 h = Total workload*

**Modul grade:**

- *Final exam (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *DuPlessis/Großfeld/Luttermann et al. German Corporate Governance in European and international Context, 3rd ed. 2017*

## Introduction to Reinforcement Learning

<b>Module title</b>	Introduction to Reinforcement Learning
<b>Module title German</b>	Einführung in Reinforcement Learning
<b>Module number</b>	88-021-IFM05-H-0123
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Master's degree program in Business Administration
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Business Administration and Operations Management
<b>Module Coordinator</b>	Prof. Dr. Pirmin Fontaine
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes: *Students;*

- *acquire basic knowledge in the methods of reinforcement learning*
- *are able to model real problem settings as Markov decision processes*
- *are able to apply the methods of reinforcement learning in case studies*
- *can interpret the solutions and judge their quality*

### Contents and Topics:

- *Search algorithms*
- *Markov chains*
- *Markov decision processes*
- *Dynamic programming*
- *Model-free prediction and control*
- *Temporal Difference Learning*
- *Policy gradient*
- *Exploration and Exploitation*

### Formal requirements for participation:

- *None*

**Recommended requirements for participation:**

- *None*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Lecture and tutorial (4 SWS)*

**ECTS awarding criteria:**

- *Performance record assessed with at least "sufficient": Project work (100% of final grade)*

**Workload/ Distribution of ECTS credits:**

- *56 h = Time for attendance (Lecture and tutorial)*
- *38 h = Time for attendance (Tutorial)*
- *56 h = Project work*
- *150 h = Total workload*

**Modul grade:**

- *Assessment*

**Polyvalence with other degree programs/accessibility notes:**

- *None*

**Remarks:**

- *Literature;*
  - *Sutton, R. S., and Barto, A. G. (2018). Reinforcement learning: An introduction. MIT press.*

– Russell, S., and Norvig, P. (2010). *Artificial Intelligence: A Modern Approach*. Prentice Hall.

- *Additional information on literature will be announced in the course.*
- *Participation limit: none*

## Learning Agility

<b>Module title</b>	Learning Agility
<b>Module title German</b>	Learning Agility
<b>Module number</b>	88-021-UF14-H-0120
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Organizational Theory and Human Resources Management
<b>Module Coordinator</b>	Prof. Dr. Max Ringlstetter
<b>Credit Points (ECTS)</b>	5 ECTS

**Learning outcomes:** *In the course of the lecture, students will expand their understanding of the concept of Learning Agility as well as deepen their knowledge gained in the area of HRM and Organizational Behaviour. For this purpose, they will first learn about why – in an ever-changing world driven by digitalization and fast-changing customer demands and thereby competition – Learning Agility is becoming the #1 competency for leaders and individuals to develop. Students will then gain differentiated insights and knowledge about what are the key components as well as multidimensional levels of Learning Agility. In addition, students will work in self-organized team with a high level of own responsibility and autonomy on critical questions and controversial ideas as well as hypotheses in order to investigate how Learning Agility can be developed, in themselves and in others (e.g. individuals or corporate environment). These results will be presented and critically discussed in group presentations with special consideration of up-to-date empirical supported scientific publications in this particular research context. Furthermore, under critical self-reflection, concrete recommendations for action in the field of learning agility for both practice and science (e.g. need for future research) are to be developed and discussed within these group presentations.*

### *Additional Learnings:*

- *Students will understand and critically reflect theories and concepts covered within the class, especially in comparison to business-related problems and practical examples from the corporate world. In doing so, students will develop their ability to solve complex and practical issues in the area of people development, independently as well as in teams, through critical reflection and evaluation.*
- *In addition, students will describe their problems identified in their own words and hence will*

*work on developing their analytical skill sets as well as theoretical and research-based knowledge, with the aim of enabling students to transfer and to apply this knowledge in a broader and diverse practical context.*

- *Next to that, students are supposed to expand their knowledge in the area of how to conduct a systematic literature review based on state-of-the-art methodologies as well as how to read and to interpret the outcomes of research papers reviewed – i.a. statistic outcomes (e.g. structural equation models, descriptive, bi- and multivariate analyses).*
- *Students will also learn how to present and defend their results in front of the class, supported by a professional coaching approach.*

### **Contents and Topics:**

- *VUCA and Global Megatrends*
- *Agile Organizations*
- *Agile Leadership*
- *Agile Individuals*
- *Growth Mindset*
- *Grit*
- *Emotional Agility*
- *Intellectual Agility*

### **Formal requirements for participation:**

- *None*

### **Recommended requirements for participation:**

- *Business English I & II or equivalent; skill level B2+*

### **Teaching and examination language:**

- *English*

### **Teaching methods/course types:**

- *Mix of lectures and interactive course (hands-on methods)*
- *Group work and presentation*
- *Independent follow-up work of the lectures and exercises*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Portfolio*
- *The participants work in groups on the relevant theoretical basics, which they present and discuss in front of the course. The practical decision-making problem is also developed in groups. The solution is discussed before the course as well as with external representatives. The intermediate presentation serves to secure the students with regard to the chosen solution approach and forms the basis of the final presentation. The Management Summary provides a written summary of the most important procedures and central results and serves to annotate the presented documents.*

**Workload/ Distribution of ECTS credits:**

- *42 h = Time of attendance lecture*
- *108 h = Independent case study preparation (incl. Management Summary)*
- *150 h = Total workload*

**Modul grade:**

- *Portfolio (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Business & Psychology M.Sc.*

**Remarks:**

- *Participation Limit: 20*
- *Readings*
  - *Dweck, C. S. (2008). Mindset: The new psychology of success. Random House Digital, Inc..*
  - *Duckworth, A., & Duckworth, A. (2016). Grit: The power of passion and perseverance (Vol. 124). New York, NY: Scribner.*



- Goleman, D. (2006). *Emotional intelligence*. Bantam.
- Goleman, D. P. (1995). *Emotional intelligence: Why it can matter more than IQ for character, health and lifelong achievement*.
- Lombardo, M. M., & Eichinger, R. W. (2000). *High potentials as high learners*. *Human Resource Management*, 39(4), 321-329.
- Flynn, J. R. (2007). *What is intelligence?: Beyond the Flynn effect*. Cambridge University Press.

## Lecture Series “Sustainability in China”

<b>Module title</b>	Lecture Series “Sustainability in China”
<b>Module title German</b>	Ringvorlesung „Nachhaltigkeit in China”
<b>Module number</b>	88-021-ETH30-H-0507
<b>Level</b>	Bachelor/Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Christian Social Ethics and Social Policy
<b>Module Coordinator</b>	Prof. Dr. André Habisch
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *The interdisciplinary lecture series deals with relevant aspects of sustainable development and sustainability management in China; different lecturers from Chinese and German introduce into their relevant academic research and practical experience.*
- *This course will provide multidisciplinary insights from business science, economics, engineering, entrepreneurship, environmental science, cultural geography etc.*
- *Students of this course will gain an overview on the status quo of sustainable development and sustainability-related business innovations in China against the background of new Chinese national plan in 2020, 2035, and 2050, which aims to implement the UN 2030 Agenda for Sustainable Development.*
- *Students will better understand the social, political and cultural structures and processes in the People’s Republic of China and assess their impact not only in urban cities but also in rural areas.*
- *After completing the course, students will gain the ability to analyse Chinese economic developments and the importance of cultural factors for entrepreneurial activities in China.*

### Contents and Topics:

- *This module aims at providing a clear picture of basic concepts of sustainable development in China with different aspects: economy, civil society, and natural environment.*
- *The course will provide students with insights into Chinese national development plans in a political perspective.*

- *It will provide information concerning frameworks of sustainable management in China in a culture-specific perspective.*
- *Theories from different disciplines and practical experience shared by professors and company representative will strengthen student's competence on China.*
- *The role of German-Chinese research cooperation as well as business activities will be highlighted.*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *None*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Discussions*
- *Lectures*
- *Group works within the lectures*
- *Knowledge queries*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Research Paper (8-10 pages)*
- *The written paper aims to link the theoretical concepts of sustainability discussed in the lectures with real-life sustainability-related issues and challenges in China.*

**Workload/ Distribution of ECTS credits:**

- *28 h = Lecture attendance*
- *48 h = preparation of the lectures*

- 78 h = research papers
- 150 h = Total workload

**Modul grade:**

- Research papers 8-10 pages (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.
- Betriebswirtschaftslehre M.Sc.
- Studium.Pro

**Remarks:**

- Belz, F.K./ Peatty, K. (2012), *Sustainability Marketing: A Global Perspective*, Wiley.
- Crane, A. & Matten D. (2016), *Business ethics: managing corporate citizenship and sustainability in the age of globalization*, Oxford University Press.
- Habisch, A., & Loza Adai, C. R. (2012). *Entrepreneurial Spirit and the Role of Gratuitousness for Innovation*. In D. Melé & C. Dierksmeier (Eds.), *Human Development in Business* (pp. 217–236). Hampshire: Palgrave Macmillan.
- Melé, Domenec (2009), *Business Ethics in Action*. Palgrave.
- Schmidpeter, R. & Schneider, A. (2012), *Corporate Social Responsibility: Verantwortungsvolle Unternehmensführung in Theorie und Praxis*, Springer-Verlag.

## Management and Strategies of Automotive Companies

<b>Module title</b>	Management and Strategies of Automotive Companies
<b>Module title German</b>	Management und Strategien von Automobil-Unternehmen
<b>Module number</b>	88-021-UF06-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Faculty of Business and Economics
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	BA, Organizational Theory and Human Resources Management
<b>Module Coordinator</b>	Prof. Dr. Max Ringlstetter
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *In this module, students acquire the ability to assess and critically reflect the industry of the automotive industry.*
- *In addition, they will get to know the structures, strategies and specifics of the industry and can reproduce them.*
- *The latter fact provides them with the ability to plan their own career in the automotive industry.*

### Contents and Topics:

- *Theoretical Foundations:*
  - *The Automotive Industry – Classification and macroeconomic importance*
  - *Historical development*
  - *Current challenges and trends*
- *Strategy and organizational structure of Automotive OEM*
  - *Basics*
  - *Strategic and organizational programs*
  - *Focus: Implications of modular concepts on the strategies and organizational structure of OEM*

- *Strategy and organizational structure of the supplier industry*
  - *Current challenges for the OEM-supplier relationship*
  - *Strategic and organizational options for action*
- *Product development – an intraorganizational perspective*
  - *Basics and current challenges for the product development*
  - *Management concepts of product development in the car industry*
- *Electro-Mobility*
  - *Basic theories of business model innovation*
  - *E-Mobility as driver of business model innovation*
- *Sales – an intra- and interorganizational perspective*
  - *Basics and current Challenges for sales*
  - *Intraorganizational sale*
  - *Interorganizational sale*
  - *The group Exemption Regulation as a reference framework for the strategic and organizational interdependence of OEM and dealer.*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *None*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Lecture*
- *Case studies*
- *Presentation*

**ECTS awarding criteria:**

- *The course involves working on a case for practical consolidation of the course content. The results are presented in the course as a part of a presentation.*
- *Depending on the scope of the topic, it will be determined whether the cases will be worked on individually or in groups. This will be determined at the beginning of the semester.*

**Workload/ Distribution of ECTS credits:**

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

**Modul grade:**

- *Portfolio*

**Polyvalence with other degree programs/accessibility notes:**

- *None*

**Remarks:**

- *Max. of 24 students in the course*
- *There will be an application time announced at the chair homepage; First-Come-First-Serve principle*

## MA-Seminar „Current Issues in Company Taxation”

<b>Module title</b>	MA-Seminar „Current Issues in Company Taxation”
<b>Module title German</b>	MA-Seminar „Aktuelle Fragen der Unternehmensbesteuerung“
<b>Module number</b>	88-021-TA09-S-SE-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	BA and Tax Management
<b>Module Coordinator</b>	Prof. Dr. Reinald Koch
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students strengthen their abilities to elaborate on tax issues of scientific relevance using adequate literature and the rules of scientific text production.*
- *Students strengthen their abilities in structuring, editing, interpreting, reflecting in own words and presenting information in front of a group as well as in written form. Within this course they learn how to handle legal texts and related commentaries, decisions and administrative instructions and how to critically assess these provisions as well as how to use economic principles to assess the consequences of a tax regulation.*
- *After attending this course, students are able to assess the impact of tax regulations on the basis of economic principles and the tax system as a whole.*

### Contents and Topics:

*Depends on the individual subject of the seminar*

### Formal requirements for participation:

- *None*

### Recommended requirements for participation:

- *The attendance of our lectures is recommended*



**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Seminar*

**ECTS awarding criteria:**

- *Performance record graded at least "sufficient": Portfolio*
- *Students have to write a seminar paper, which they also have to present in front of the group.*
- *With respect to the competence orientation of this course a combination of a written paper and a presentation is absolutely necessary.*

**Workload/ Distribution of ECTS credits:**

- *14 h = Time of attendance lecture*
- *136 h = Exam preparation*
- *150 h = Total workload*

**Modul grade:**

- *Term paper (70%)*
- *Presentation and moderation (30%)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Participation Limit: 15*

## Master Thesis

Module title	Master Thesis
Module title German	Masterarbeit
Module number	-
Level	Master module
Course rotation	Every term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Mentoring chair of the WFI
Module Coordinator	Mentor
Credit Points (ECTS)	30 ECTS

### Learning outcomes:

- *The aim of the Master'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:

- *During six month, the student has to work self-contained on a scientific topic and write a paper about it (80 pages +/- 10%). This will be graded by the mentor and optionally by a consultant.*

### Recommended requirements for participation:

- *None*

**Teaching and examination language:**

- *German or English*

**Teaching methods/course types:**

- *Self-contained scientific work*

**ECTS awarding criteria:**

- *Basic requirement is the completion of the 2. masterterm*

**Workload/ Distribution of ECTS credits:**

- *300 h = Research*
- *600 h = Preparation paper*
- *900 h = Total workload*

**Modul grade:**

- *Paper (100%)*

**Polyvalence with other degree programs/accessibility notes: -**

**Remarks: -**

## Master Thesis Colloquium BA & OR

<b>Module title</b>	Master Thesis Colloquium BA & OR
<b>Module title German</b>	Masterarbeiten-Kolloquium BA & OR
<b>Module number</b>	88-021-MA1.1-H-0720
<b>Level</b>	Master module
<b>Course rotation</b>	Every term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	ABWL, SCM & Operations and Jun. Prof. Operations Management
<b>Module Coordinator</b>	Prof. Dr. Heinrich Kuhn
<b>Credit Points (ECTS)</b>	0 ECTS

### Learning outcomes:

- *The students obtain an overview over different research methods and – topics related to Business Analytics and Operations Research, both from Supply Chain Management and Operations. They can so deepen the interdisciplinary approach of the study program. They can so deepen the interdisciplinary approach of the study program.*
- *The students are able to give feedback on advanced topics, and to implement feedback they are given.*
- *The students can judge the internal and external validity of research papers.*

### 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:**

- *10 h = Time of attendance seminar*
- *10 h = Preparation of seminar presentation*
- *10 h = Postprocessing seminar*

**Modul grade:**

- *None*

**Polyvalence with other degree programs/accessibility notes: -**

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

## Action-Learning-Colloquium

<b>Module title</b>	Action-Learning-Colloquium
<b>Module title German</b>	Masterarbeiten-Kolloquium im Action-Learning-Format ENTRE
<b>Module number</b>	88-021-MA1.3-H-0720
<b>Level</b>	Master module
<b>Course rotation</b>	Summer and winter term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Professorship for Christian Social Ethics and Social Policy
<b>Module Coordinator</b>	Prof. Dr. André Habisch
<b>Credit Points (ECTS)</b>	0 ECTS

### Learning outcomes:

- *Students deepen the practice of the business management knowledge they acquired in the Master's program by means of concrete cooperation with a Social Impact Start-Up (SIST).*
- *They intensify their analytical skills acquired in the Master's program by independently examining the business model and independently developing and specifying proposals for action.*
- *They understand the economic and socio-political background of the SIST in the complex socio-economic system of the developing country.*
- *Through continuous feedback from stakeholders they test the applicability of their proposal and successively adapt it to the real needs on the ground.*
- *They strengthen their capacity for self-reflection in the action learning process.*
- *Increasing their ability to communicate in social media.*
- *In regular group discussions, they also participate in the progress of knowledge from other work.*

### Contents and Topics:

- *Participation in an online-based introductory event*
- *Independent conception and specification of a project proposal in cooperation with SIST*

- *Presentation and discussion of the project proposal with SIST and supervisor*
- *Writing regular project reports*
- *Participation in regular online coordination meetings of the students*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *None*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Presentation*
- *Writing regular project reports*
- *Group discussion of the Action-learning Master students*
- *Creation of personal learning reports*

**ECTS awarding criteria:**

- *None*

**Workload/ Distribution of ECTS credits:**

- *30 h = Preparation and presentation of the project proposal*
- *15 h = Preparation of interim reports and learning report*
- *15 h = Presence of group events*

**Modul grade:**

- *None*

**Polyvalence with other degree programs/accessibility notes: -**

**Remarks:** *According to the topic of the master thesis.*



## Master Thesis Colloquium Taxation

<b>Module title</b>	Master Thesis Colloquium Taxation
<b>Module title German</b>	Masterarbeiten-Kolloquium Taxation
<b>Module number</b>	88-021-MA1.2-H-0720
<b>Level</b>	Master module
<b>Course rotation</b>	Every term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Business Administration, esp. Business Taxation & Economics, esp. Public Finance
<b>Module Coordinator</b>	Prof. Dr. Reinald Koch
<b>Credit Points (ECTS)</b>	0 ECTS

### Learning outcomes:

- *The students obtain an overview over different research methods and -topics related to taxation, both from tax accounting and public economics. They can so deepen the interdisciplinary approach of the study program.*
- *The students are able to give feedback on advanced topics, and to implement feedback they are given.*
- *The students can judge the internal and external validity of research papers..*

### Contents and Topics:

- *Scientific problem-solving and presentation skills*
- *Presentation of thesis*

### Formal requirements for participation:

- *None*

### Recommended requirements for participation:

- *None*

**Teaching and examination language:**

- *German or English*

**Teaching methods/course types:**

- *Presentation*
- *Discussion*

**ECTS awarding criteria:**

- *None*

**Workload/ Distribution of ECTS credits:**

- *10 h = Time of attendance colloquium*
- *10 h = Preperation of colloquium presentation*
- *10 h = Postprocessing*

**Modul grade:**

- *None*

**Polyvalence with other degree programs/accessibility notes: -**

**Remarks:** *Will be announced in the colloquium.*

## Models of entrepreneurial responsibility

<b>Module title</b>	Models of entrepreneurial responsibility
<b>Module title German</b>	Modelle unternehmerischer Verantwortung
<b>Module number</b>	88-021-EPS03-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Economic and Social History
<b>Module Coordinator</b>	Prof. Dr. Frank E. W. Zschaler
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes: *Goals, contents:*

- *The module focuses on models of and changing perspectives concerning entrepreneurial responsibility, especially with regard to Western Europe and North America. Starting from the perspective of economic and social history, students get an overview of:*
- *Motivations for and aspects of corporate social responsibility*
- *Examples of good and bad-practice*
- *Ethical positions*
- *The dynamic interaction between companies and society.*

### Competences:

- *Profound understanding of motivations for and aspects of corporate social responsibility ever since the age of industrialization,*
- *Critical reflection and critical understanding of different ethical positions*
- *The ability to analyse the dynamic interaction between companies and society by using different examples*

### Contents and Topics:

- *Aspects and forms as well as critical reflection of corporate social responsibility since the age of industrialization*

- *A historical view on images of entrepreneurship*
- *The influence of economic and political crises, of globalization and internationalization on the relationship between societies and companies*
- *Changes of political and juridical conditions*
- *The impact of business studies as an independent academic discipline*

**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 record evaluated with at least "sufficient": Portfolio*
- *Portfolio (approximately 20 pages), relating to research*

**Workload/ Distribution of ECTS credits:**

- *30 h = regular attendance*
- *30 h = self-study and preparatory work*
- *30 h = preparation and presentation of research*
- *60 h = portfolio*
- *150 h = Total workload*

**Modul grade:**

- *Portfolio (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Participation Limit: 30*
- *References to current research literature will be given in the course.*

## Modelling and Analysis of Retail Operations

<b>Module title</b>	Modelling and Analysis of Retail Operations
<b>Module title German</b>	Modellierung und Analyse von Retail Operations
<b>Module number</b>	88-021-SCM16-H-0818
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	ABWL, Supply Chain Management & Operations
<b>Module Coordinator</b>	Prof. Dr. Heinrich Kuhn
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes: *Students*

- *understand the main dynamics of today's retail operations.*
- *create models for decision support in retail independently.*
- *perform analysis based on models, particularly sensitivity analyzes and scenarios.*
- *can determine relationships between retail-related variables and influencing factors.*
- *develop the skills necessary to model and analyze operations throughout the supply chain of a retailer.*

**Contents and Topics:** *Within this course we provide students with an overview in retail operations and the modelling and analysis of the related issues. These two topics are merged and developed using several case-studies.*

- *Retail Operations*
- *Modeling and Decisions in Retail*
- *Analysis of Retail Problems*
- *Online Retail*
- *Omni Channel Retail*

### Formal requirements for participation:

- *None*

**Recommended requirements for participation:**

- *Basic knowledge in Operations Management, Logistics, Retail*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Lecture and project work (3 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Portfolio*
- *Students work together on the solution of case studies (group work) in commerce with presentation and subsequent discussion (30 + 15 min).*
- *The term paper should be prepared as a slide-based summary of the case study. The evaluation includes written elaboration and presentation/discussion.*

**Workload/ Distribution of ECTS credits:**

- *36 h = Time of attendance lecture and case study seminar*
- *40 h = Preparation and postprocessing lecture and seminar*
- *56 h = Preparation for Case Studies*
- *18 h = Preparation for presentation of the case studies*
- *150 h = Total workload*

**Modul grade:**

- *Term paper (60 %)*
- *Presentation (40 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Agrawal N., Smith S. A. (Eds): Retail Supply Chain Management: Quantitative Models and Empirical Studies, 2nd Edition, International Series in Operations Research & Management Science, Boston (Springer) 2015.*
- *Gallino Santiago, Moreno-Garcia Antonio: Operations in an Omnichannel World, Springer Series in Supply Chain Management, Berlin (Springer) 2019.*
- *Hübner, A, Kuhn, H. and M. Sternbeck: Retail demand and supply chain planning - An operations planning framework, in: International Journal of Retail and Distribution Management, Issue 41, Vol. 7, 2013, pp. 512-530.*
- *Kuhn, H., Holzapfel, A. und Ostermeier, A.: Handelslogistik, in Hans Corsten, Ralf Gössinger, Thomas S. Spengler (Eds.), Handbuch Produktions- und Logistikmanagement in Wertschöpfungsnetzwerken, Berlin, Boston (De Gruyter) 2018, pp. 716–736.*



## Multinational Firms and their Taxation

<b>Module title</b>	Multinational Firms and their Taxation
<b>Module title German</b>	Multinationale Unternehmen und ihre Besteuerungen
<b>Module number</b>	88-021-TX06-H-0719
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Economics, esp. Public Finance
<b>Module Coordinator</b>	Prof. Dr. Dominika Langenmayr
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students understand the tension between national states and multinational firms.*
- *They have a scientifically based and deep understanding of the economic decisions and the taxation of multinational firms and are able to discuss critically various issues in this area.*
- *Students can apply economic reasoning independently to different contexts. They can assess the overall economic implications of tax laws.*
- *Students become acquainted with different approaches to current research questions. They are able to interpret research results independently and reflect on them critically.*

### Contents and Topics:

- *Why do multinational firms exist? Explanations from international trade theory*
- *National states vs multinational firms*
- *Subsidies for foreign direct investment*
- *Tax competition among states*
- *Profit shifting*
- *Measures against profit shifting*
- *Alternative tax systems*

**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 evaluated with at least "sufficient": Final Exam (90 Minuten)*

**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:**

- *Taxation M.Sc.*

**Remarks:** *Literature for each topic will be announced in the lectures.*

## Object-oriented programming of heuristics

<b>Module title</b>	Object-oriented programming of heuristics
<b>Module title German</b>	Objektorientierte Programmierung von Heuristiken
<b>Module number</b>	88-021-SCM14-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	ABWL, Supply Chain Management and Operations
<b>Module Coordinator</b>	Prof. Dr. Heinrich Kuhn
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes: *Students*

- *apply the methods of object-oriented scheduling.*
- *can evaluate the advantages and disadvantages of object-oriented programming compared to other programming paradigms.*
- *develop structured programming projects to solve large-scale scientific and practical problems.*
- *are able to apply the methods of object-oriented programming to real-world problems.*
- *recognize the algorithms learned in this course and know the problems solved by them.*

### Contents and Topics:

- *Important programming paradigms*
- *Recapitulation of basic programming structures*
- *Basics of object-oriented programming: classes, fields and methods*
- *Inheritance*
- *Using external classes*
- *Generic classes*
- *The content is exemplified with well-known heuristics and other algorithms*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *Reliable handling of computers*
- *Basic programming experience, knowledge of the following concepts: expressions, operators, data types, variables, conditional branching („if-clauses“), loops*
- *Already gained knowledge of common heuristics is an advantage*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Lecture / Tutorial (2 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Project assignment*
- *Students get assigned a well-known algorithm from literature must implement it with the learned methods. The implementation and its documentation must be handed in. After that, the project must be presented to the group. All elements are graded.*
- *The implementation (50% of the final grade) will be assessed by correctness, understandability and application of object-oriented methods*
- *The documentation and presentation (25% of the final grade each) are assessed by completeness and understandability*

**Workload/ Distribution of ECTS credits:**

- *30 h = Time of attendance lecture and tutorial*
- *30 h = Preparation and postprocessing of lecture*
- *20 h = Preparation and postprocessing of exercises*
- *40 h = Implementing the assignment*

- 20 h = Documenting the assignment
- 10 h = Preparation for the presentation of the assignment
- 150 h = Total workload

**Modul grade:**

- Project assignment (100 %)

**Polyvalence with other degree programs/accessibility notes:**

- Taxation M.Sc.

**Remarks:**

- Schildt, H.: *Java, A Beginner's Guide, 5th Edition, Mcgraw-hill, 2011*
- Habelitz, H.: *Programmieren lernen mit Java: Aktuell zu Java 7, Galileo Press GmbH, 2012*

## Operations Scheduling

<b>Module title</b>	Operations Scheduling
<b>Module title German</b>	Operations Scheduling
<b>Module number</b>	88-021-OM04-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	ABWL, Supply Chain Management and Operations
<b>Module Coordinator</b>	Prof. Dr. Heinrich Kuhn
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes: *Students*

- *apply the current methods and concepts of operations scheduling.*
- *determine the relevant aspects of scheduling in manufacturing and services.*
- *deepen their knowledge of mathematical modelling.*
- *achieve the ability to apply their knowledge to develop scheduling systems in business practice.*
- *solve operations scheduling issues independently with a standard solver.*

### Contents and Topics:

- *Model Characteristics of Scheduling Problems*
- *General-Purpose Scheduling Procedures*
- *Project Scheduling*
- *Job Shop Scheduling*
- *Scheduling of Flexible Assembly Systems*
- *Lot Sizing and Scheduling*
- *Reservation Systems and Timetabling*
- *Workforce Scheduling*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *Fundamental Knowledge Operations Management*
- *Knowledge in Discrete Optimization*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Lecture / Tutorial (4 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Final Exam (90 minutes)*

**Workload/ Distribution of ECTS credits:**

- *21 h = Time of attendance lecture*
- *42 h = Preparation and postprocessing lecture*
- *21 h = Time of attendance tutorial*
- *42 h = Preparation and postprocessing tutorial*
- *24 h = Exam preparation*
- *150 h = Total workload*

**Modul grade:**

- *Final exam (90 minutes) (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Pinedo, Planning and Scheduling in Manufacturing and Services, Berlin (Springer) 2005.*



## Operations Research Seminar

<b>Module title</b>	Operations Research Seminar
<b>Module title German</b>	Seminar Operations Research
<b>Module number</b>	88-021-SCM19-H-0507
<b>Level</b>	Master
<b>Course rotation</b>	Every term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Business Administration, Supply Chain Management and Operations
<b>Module Coordinator</b>	Prof. Dr. Heinrich Kuhn
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes: *Students*

- *apply the basics of scientific work and deepen their knowledge in it.*
- *determine the state-of-the-art methods of operations research and are able to implement the methods.*
- *can independently apply the methods learned to business management questions according to topic-specific instructions.*
- *are put in a position to critically question the findings of the literature and to evaluate the scientific contributions.*
- *develop their own ideas for further research questions in the context of the methods discussed.*

### Contents and Topics:

- *Basics of academic research*
- *Scientific problem solving and communication*
- *Introduction to Latex*
- *Methods of Operations Research*
- *Adaption of methods to specific issues*

- *Specific and individual research results with scientific papers*

### **Formal requirements for participation:**

- *None*

### **Recommended requirements for participation:**

- *Basic knowledge of MA program in Business Administration, can be taken from the 2nd semester onwards*
- *Operations Research*
- *Programming*
- *Algorithms and data structures*
- *Usage of solver (CPLEX, Gurobi or similar)*

### **Teaching and examination language:**

- *German*

### **Teaching methods/course types:**

- *Seminar (4 SWS)*

### **ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Portfolio*
- *Writing a seminar paper that describes the implementation of algorithms and/or the application of software tools.*
- *Presentation of the main content of the seminar paper to the entire seminar group.*

### **Workload/ Distribution of ECTS credits:**

- *48 h = Time of attendance seminar*
- *12 h = Preparation and postprocessing seminar*
- *80 h = Software implementation, Elaboration of the paper*

- *10 h = preparation of the presentation*
- *150 h = Total workload*

**Modul grade:**

- *Seminar paper 80%*
- *Presentation 20%*

**Polyvalence with other degree programs/accessibility notes: -**

**Remarks:**

- *Participation Limit: 25*
- *Readings*
  - *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.*
  - *Further literature will be announced in the seminar.*

## Project in Service and Innovation Management

<b>Module title</b>	Project in Service and Innovation Management
<b>Module title German</b>	Projekt im Dienstleistungs- und Innovationsmanagement
<b>Module number</b>	88-021-MS12.06-H-0520
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Department of Service Management
<b>Module Coordinator</b>	Prof. Dr. Jens Hogreve
<b>Credit Points (ECTS)</b>	5 ECTS

**Learning outcomes:** *This course gives students an in-depth insight into the concepts and principles of management and marketing of services and innovations. In addition, students learn practical market research.*

- *Students will learn to combine conceptual and practical research activities based on a relevant problem in practice or research.*
- *In connection with an empirical research study, students will deepen their knowledge on and their understanding of the development and implementation of a research design.*
- *The main focus lies on real life market research that will be conducted in cooperation with a practice partner. Students will learn to analyze the collected data according to scientific standards using appropriate programs.*
- *In order to develop these skills, teamwork and collective decision-making are paramount.*

### Contents and Topics:

- *Course content will differ each semester due to changing research topics and partner companies. However, students will always receive keynote lectures on market research tools and methods. The research topic for the upcoming semester will be communicated in due time on the departments website. Research topics that have been analyzed in previous semesters as a consulting case include: The positioning of a Big-Data service provider, the design of public and civic services, or the measurement of service quality in an insurance company.*

- *Due to the changing research topics and project partners each semester, students can take and credit the course several times during their studies.*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *None*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Keynote lectures as an introduction to market research*
- *Empirical research project in work groups (development of a research question, development of an empirical research design, data collection, and data analysis)*
- *Presentation and discussion of results and implications in class*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Portfolio*
- *Final report*
  - *We expect students to compose a final report that details the proceedings and results of the complete project. This report will be made available to the partner company.*
- *Interim and final presentation*
  - *We expect students to present their current findings and progress within regular feedback rounds and to critically discuss the results of each sub-project in class. A special focus lies on the quality and completeness of the documents and the presentation skills*
  - *We expect the students to summarize the procedure as well as the main results of their respective sub-project in an annotated sub-project presentation. This sub-project report serves as input for all other sub-project groups and for the commented final presentation.*

- *We expect students to present and defend their results in front of a group of relevant stakeholders. A special focus will be on the quality and completeness of the documents and the presentation skills.*
- *In-Group participation*
  - *We expect students to continuously engage in the development of their group's sub-project. Besides the quality of these contributions, the emphasis lies on a respectful and polite interaction with fellow students and an equal participation and sharing of the workload.*

**Workload/ Distribution of ECTS credits:**

- *45h = Lecture*
- *20h = Desk Research*
- *35h = Preparation and follow-up of interviews*
- *20h = Interviews*
- *30h = Final report*
- *150h = Total workload*

**Modul grade:**

- *Final report (50 %)*
- *Evaluation of the overall project (30 %)*
- *In-group participation (20 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Business & Psychology M.Sc.*

**Remarks:**

- *Participation Limit: 20*

## Project Business Intelligence

<b>Module title</b>	Project Business Intelligence
<b>Module title German</b>	Projektmodule Wirtschaftsinformatike
<b>Module number</b>	88-021-IFM04-H-0418
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Department of Service Management
<b>Module Coordinator</b>	Prof. Dr. Thomas Setzer
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students know how to design and assess structured procedures and models for planning and operationalizing comprehensive specifications and tasks in business informatics, and learn to assess, adjust and critically reflect procedures and models.*
- *Students learn how to acquire profound insights into modern topics in business information that go beyond the contents taught in the courses of the regular teaching portfolio.*
- *Students learn how to structure, summarize and discuss their gained knowledge in a comprehensive textual form in a self-directed fashion, and can appropriately present, discuss, assess and transfer their knowledge and insights to different contexts.*

### Contents and Topics:

- *During the seminar students work on different subjects related to Business Intelligence.*

### 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 record evaluated with at least "sufficient": Portfolio*
- *Paper: 20 pages*
- *Presentation: 15 min. presentation + 5 min. discussion*

**Workload/ Distribution of ECTS credits:**

- *5 h = Time of attendance presentation*
- *25 h = Preparation and postprocessing presentation*
- *120 h = Time of research (self study)*
- *150 h = Total workload*

**Modul grade:**

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

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks: -**



## Restructuring, Reorganisation and Insolvency

<b>Module title</b>	Restructuring, Reorganisation and Insolvency
<b>Module title German</b>	Restrukturierung, Sanierung und Insolvenz
<b>Module number</b>	88-021-WR02-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer & Winter term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Civil Law, Litigation Law and Insolvency Law
<b>Module Coordinator</b>	Prof. Dr. iur. Christian Heinrich
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students will learn an appropriate and critical handling of basic questions of Insolvency Law and Labor Law in Europe, especially in restructuring of international companies.*
- *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 master thesis.*

### Contents and Topics:

- *The module conveys the students with the basic questions of Insolvency Law and Labor Law in Europe.*
- *A special focus lays on the Reorganization and Insolvency of business companies.*

### Formal requirements for participation:

- *None*

### Recommended requirements for participation:

- *Private Law I and II*
- *Commercial and Partnership Law*
- *Commutation Law and Insolvency Law*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Seminar*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Portfolio (100%)*

**Workload/ Distribution of ECTS credits:**

- *45 h = Time of attendance lecture*
- *75 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: -****Remarks:**

- *Participation Limit: 15*
- *Recommendations will be given at the beginning of the semester.*

## Retail Management

<b>Module title</b>	Retail Management
<b>Module title German</b>	Handelsmanagement
<b>Module number</b>	88-021-BR03-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Faculty of Business and Economics
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	None
<b>Module Coordinator</b>	Prof. Dr. Max Ringlstetter
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *This module will enable students to describe fundamental problems of the retail sector.*
- *Students will be empowered to manage and analyze trade and operational strategies along the trade value chain.*
- *Participants will also gain hands-on insights into the leadership and management of trading companies and will be able to develop hypotheses about observable issues.*
- *Participants receive training in the areas of teamwork and structured problem-solving and can apply theoretical knowledge in practice.*
- *Students will be able to apply problem-oriented case-solving skills.*
- *Upon completion of the module, students have a theoretical and practical foundation of commercial management. They can make differentiated analyzes in trading management.*

### Contents and Topics:

- *Introduction to the retail sector (structure, models, developments and trends, including sustainable trade)*
- *Strategic perspective of trade*
- *Trade operators (purchasing, logistics, controlling, personnel and category management)*
- *eCommerce (including entrepreneurship in commerce)*

- *Practical orientation through integrative modules of trade representatives*
- *Teamwork*
- *Editing cases*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *None*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Lecture (theoretical modules)*
- *Lectures from practice*
- *Excursion to a trading company*
- *Discussions*
- *Case solving*

**ECTS awarding criteria:**

- *The course involves working on a case for practical consolidation of the course content. The results are presented in the course as a part of a presentation.*
- *Depending on the scope of the topic, it will be determined whether the cases will be worked on individually or in groups. This will be determined at the beginning of the semester.*

**Workload/ Distribution of ECTS credits:**

- *30 h = Time of attendance lecture*
- *10 h = Preparation and post-processing lecture*

- *10 h = Preparation and post-processing tutorial*
- *100 h = Exam Preparation*
- *150 h = Total workload*

**Modul grade:**

- *Portfolio*

**Polyvalence with other degree programs/accessibility notes:**

- *None*

**Remarks:**

- *Max. of 15 students in the course*
- *There will be an application time announced at the chair homepage; First-Come-First-Serve course*

## Return on Service Management & Customer Experience

<b>Module title</b>	Return on Service Management & Customer Experience
<b>Module title German</b>	Return on Service Management & Customer Experience
<b>Module number</b>	88-021-MS20-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Service Management
<b>Module Coordinator</b>	Prof. Dr. Jens Hogreve
<b>Credit Points (ECTS)</b>	10 ECTS

### Learning outcomes:

*The course "Return on Service Design & Customer Experience" deepens the knowledge in Customer Experience Management and Service Design and provides the transfer of this knowledge to a business game situation. Participants work in groups and learn how to organize and conduct a session independently (so-called "session moderation") Learning objectives of the course are the following:*

- After completing the course, students are familiar with the challenges of strategic service management and the resulting consequences for the design of service innovations.*
- Students apply the theoretical knowledge acquired in the first part of the course in a business-simulation game and are thus able to master and evaluate the performance of various instruments in the service sector.*
- Finally, interpersonal skills are trained through intensive discussion of the lecture contents. By working on the business simulation game in groups, students' teamwork and time management skills are strengthened*

### Contents and Topics:

- The course "Return on Service Design & Customer Experience" deals with the long-term effects of implementing well-known service management tools on the financial performance of a company. Examples of such well-known instruments are customer satisfaction management or the creation of a service climate. In an interactive way, the course provides insights into whether and to what*

*extent management activities in service companies improve the earnings and financial situation of companies. The course is aimed at students of all WWF master programs.*

- The course is based on articles from selected international journals. A special feature here is that one aspect of the content is always examined from a management as well as a theoretical perspective. This is also reflected in the selection of articles. Students are expected to prepare intensively for the individual articles and to be able to discuss the contents critically. The selection of articles will be announced in the syllabus for the respective semester.*
- Through the use of a management-oriented business simulation game, students not only learn about the management concepts of strategic service management, but also apply them directly to problems in practice. Student manage a virtual service company in teams and compete directly with the service companies of their fellow students. As members of the management team, students learn to identify, analyse and strategically influence the central factors of success of a service company. They develop a competitive strategy, play through various scenarios and critically reflect on the results of their forecasts and decisions. After each round, detailed reports are published supporting the teams in measuring their performance and progress and comparing it with the performance of their competitors. By providing detailed insight into the potential financial impact of operational decisions on relevant performance metrics such as customer satisfaction, costs and revenues, students develop a fact-based analytical approach to decision making.*
- Finally, the dynamic and interactive business simulation game promotes teamwork, shapes the competitive spirit, and strengthens the students problem-solving skills.*

**Formal requirements for participation:**

- None*

**Recommended requirements for participation:**

- Participation in the course “Service Management”*

**Teaching and examination language:**

- English*

**Teaching methods/course types:**

- Lecture and Tutorial (4 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Portfolio*
- *In-class Presentation*
  - *The course "Return on Service Design & Customer Experience" enables you to organize and conduct a session (so-called "session moderation") on current questions and problems in Service Management. Students work independently on all contents of an interactive session. Literature and case studies are provided for orientation.*
- *Strategy Paper*
  - *At the beginning of the business game, students write a strategy paper in which they describe the strategy chosen for their company, taking into account the initial situation.*
- *Poster presentation*
  - *The poster presentation includes a critical review of the strategy paper designed at the beginning of the business game. For this purpose, the students reflect on their chosen strategy and present their results in the form of a poster.*
- *Business simulation results of the group*
  - *The group performance during the business game is considered across all decisions. The final result is not the only decisive factor.*

### **Workload/ Distribution of ECTS credits:**

- *42 h = Time of attendance lecture and tutorial*
- *108 h = Time of attendance lecture and tutorial*
- *150 h = Group Project*
- *300 h = Total workload*

### **Modul grade:**

- *Presentation (Session moderation) (40 %)*
- *Strategy Paper (20 %)*
- *Poster presentation (20 %)*
- *Business simulation results of the group (20 %)*



**Polyvalence with other degree programs/accessibility notes:**

- *Business & Psychology M.Sc.*
- *Taxation M.Sc.*

**Remarks:**

- *Participation Limit: 30*

## Research Projects Seminar

<b>Module title</b>	Research Projects Seminar
<b>Module title German</b>	Forschungs-Projektstudium
<b>Module number</b>	88-021-SCM09-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Every term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	BA, Supply Chain Management & Operations
<b>Module Coordinator</b>	Prof. Dr. Heinrich Kuhn
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

#### *Students*

- *can critically deal with existing research approaches and interpret the corresponding literature.*
- *can work autonomously on research issues.*
- *methodically and systematically examine the research issues.*
- *increase their skills in (formal) presentation of the results.*
- *differentiate their knowledge in the respective subject area.*

*We demand a high degree of involvement as well as a close cooperation with the assistant in charge.*

### Contents and Topics:

*The students support the current research work of the chair. Contents are changing according to the current research needs of the chair. In that context, the course requires:*

- *The study of the relevant literature as well as getting acquainted with the research issue.*
- *The elaboration of an aspect of the problem under supervision of the assistant in charge.*

### Formal requirements for participation:

- *None*

**Recommended requirements for participation:**

- *Advanced process in the major Supply Chain Management*
- *To determine aptitude, either an entrance examination is set or a selection interview is held.*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Study of literature and numerical experiments*
- *Writing a scientific paper*
- *Presentation*

**ECTS awarding criteria:**

- *Performance record graded at least "sufficient".*

**Workload/ Distribution of ECTS credits:**

- *20 h = Study of literature and acquaintance of the research issue*
- *24 h = Seminar attendance time*
- *90 h = Elaboration of the paper*
- *16 h = Preperation of the presentation*
- *150 h = Total workload*

**Modul grade:**

- *Term paper (70%)*
- *Presentation (30%)*
- *Emphasize is put on the written elaboration that documents the research issue as well as the results.*
- *The presentation will be considered for the grading and supports the process of mutual understanding. In particular, the presentation serves as instrument to communicate the research to external project partners.*

## **Polyvalence with other degree programs/accessibility notes:**

### **Remarks:** *Readings:*

- *Becker, Jörg; Kugeler, Martin; Rosemann, Michael (Hrsg.): Prozessmanagement. Ein Leitfaden zur prozessorientierten Organisationsgestaltung, 7. Aufl., Berlin (Springer) 2012.*
- *Kuhn, Heinrich: Simulation, in: Köhler, R.; Küpper, H.-U. und A. Pfingsten (Hrsg.): Handwörterbuch der Betriebswirtschaft, 6. Auflage, Stuttgart (Poeschel) 2007, Sp. 1624-1632.*
- *Feyerabend, P.: Wider den Methodenzwang, 7. Aufl., Frankfurt am Main (Suhrkamp) 1999.*
- *Popper, Karl R.: Logik der Forschung, 11. Aufl., durchges. und erg., Tübingen (Mohr Siebeck) 2005.*

## Research Project Finance and Banking

<b>Module title</b>	Research Project Finance and Banking
<b>Module title German</b>	Forschungsprojekt Finance and Banking
<b>Module number</b>	88-021-FI16-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	BA, Finance and Banking
<b>Module Coordinator</b>	Prof. Dr. Thomas Mählmann
<b>Credit Points (ECTS)</b>	10 ECTS

### Learning outcomes:

- *Students gain a deeper knowledge of tools and methods that are common in current economic research.*
- *In particular, students will extend their knowledge within the field of applied econometrics.*

### Contents and Topics:

- *In cooperation with the Chair of Finance and Banking students work on a research project within the scope of the chair's research interest.*
- *Specific topics vary.*

### Formal requirements for participation:

- *None*

### Recommended requirements for participation:

- *Advanced competences in statistics for empirical studies of the capital market*
- *Data research with Bloomberg*
- *Programming with Stata or R*
- *Knowledge of capital market theories*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Seminar (3 SWS)*

**ECTS awarding criteria:**

- *Performance record graded at least "sufficient": Portfolio*
- *Writing a paper in German or English.*
- *Presentation of the results using modern media (Duration: 60 minutes).*
- *Defending the results and active participation in the discussion of the work of fellow students.*

**Workload/ Distribution of ECTS credits:**

- *32h = Discussion of topic with supervisor*
- *228h = Writing the term paper*
- *40h = Presentation (including preparation)*
- *300h = Total workload*

**Modul grade:**

- *Term paper (80%)*
- *Presentation (20%)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:** -

## Restructuring of Organizations

<b>Module title</b>	Restructuring of Organizations
<b>Module title German</b>	Umwandlungssteuerrecht
<b>Module number</b>	88-021-TA03-S-VLUE-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Tax Management
<b>Module Coordinator</b>	Prof. Dr. Reinald Koch
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students of this course achieve knowledge of fundamental tax and non-tax issues arising in the case of changes of a company's legal form and changes in the ownership structure.*
- *Students strengthen their abilities in structuring, editing and interpreting information. In doing so, they learn how to handle the relevant legal texts, decisions and administrative instructions.*
- *After attending this course students will have gained competences in the fiscal consequences of commonly used types of reorganization and will be able to apply their knowledge to assess the consequences of (complex) business cases.*

### Contents and Topics:

- *Overview*
- *Merger of corporations into partnerships*
- *Merger of corporations*
- *Demerger of corporations*
- *Contributions in corporations and partnerships*

### Formal requirements for participation:

- *None*

**Recommended requirements for participation:**

- *German Income Tax I or a similar course is recommended*
- *Taxation of enterprises or a similar course is recommended*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Lecture with numerous exercise examples (2 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Final exam (90 minutes)*

**Workload/ Distribution of ECTS credits:**

- *28 h = Time of attendance lecture*
- *56 h = Preparation and postprocessing lecture*
- *66 h = Exam preparation*
- *150 h = Total workload*

**Modul grade:**

- *Final Exam (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:** *Literature is provided in the Opening Session*



## Risk Management

<b>Module title</b>	Risk Management
<b>Module title German</b>	Risikomanagement
<b>Module number</b>	88-021-FI11-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Finance and Banking
<b>Module Coordinator</b>	Prof. Dr. Thomas Mählmann
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes: *Students:*

- *analyse different risk measures necessary for financial management of risk and return considerations.*
- *apply risk measures for common decision problems in financial services companies.*
- *argue about regulation on risk limits.*
- *get familiar with methods for measurement of market price and credit default risks.*
- *learn management skills to steer risks of credit and investment portfolios.*
- *By learning these skills students reach competences in measurement and management of risks in financial services companies.*

### Contents and Topics:

- *Risk and risk measures*
- *Management of foreign currency risks*
- *Management of risks of interest changes*
- *Management of risks of loan loss*

### Formal requirements for participation:

- *None*

**Recommended requirements for participation:**

- *Elementary skills in investment calculation and finance*
- *Elementary skills in math and statistics*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Lecture/Tutorial (4 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Final Exam (90 minutes)*

**Workload/ Distribution of ECTS credits:**

- *45 h = Time of attendance lecture*
- *75 h = Preparation and postprocessing lecture*
- *30 h = Effort for final exam incl. preparation for the exam*
- *150 h = Total workload*

**Modul grade:**

- *Final Exam (90 minutes) (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Will be announces in class.*

## Seminar Accounting & Controlling

<b>Module title</b>	Seminar Accounting & Controlling
<b>Module title German</b>	Seminar Accounting & Controlling
<b>Module number</b>	88-021-AC03-S-SE-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	BA and Accounting
<b>Module Coordinator</b>	Prof. Dr. mult. Anton Burger
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students prepare, discuss and present specific topics in this seminar. The students will get familiar with the scientific work. Part of the scientific work is to search literature, to structure the paper and to write it in a scientific way. The students learn to improve their analytical skills. They develop their reflection capability and their presentation skills.*

### Contents and Topics:

*Actual topics of Accounting & Controlling*

### Formal requirements for participation:

- *None*

### Recommended requirements for participation:

- *None*

### Teaching and examination language:

- *German*

### Teaching methods/course types:

- *Seminar*

**ECTS awarding criteria:**

- *Performance record graded at least "sufficient": Portfolio*
- *A combination of a written paper (80%) and a presentation (20%) is necessary to the competence required for this course.*

**Workload/ Distribution of ECTS credits:**

- *35 h = Introduction in scientific methods*
- *108 h = Composition*
- *7 h = Presentation and discussion*
- *150 h = Total workload*

**Modul grade:**

- *Portfolio (100%)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks: Readings:**

- *None*

## Seminar in Service Management

<b>Module title</b>	Seminar in Service Management
<b>Module title German</b>	Seminar im Dienstleistungsmanagement
<b>Module number</b>	88-021-MD19-H-0507
<b>Level</b>	Master module
<b>Course rotation</b>	Summer/Winter term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Service Management
<b>Module Coordinator</b>	Prof. Dr. Jens Högreve
<b>Credit Points (ECTS)</b>	5 ECTS

**Learning outcomes:** *In this seminar, students work on current research issues in the area of service management. Learning objectives include:*

- *Independent identification and work on research gaps*
- *Independent elaboration of a problem that is relevant for practice and research*
- *Students will learn to evaluate academic articles in terms of their relevance in theory and practice as well as their theoretical and methodological foundations.*
- *Presentation and critical reflection of own research results. This will prepare the students for their master's theses.*
- *Development and deepening of existing skills in the field of scientific research*
- *Strengthening of the ability to work independently, time management, and rhetorical skills.*

**Contents and Topics:** *Due to the changing research topics, the course content differs each semester. However, students will always receive lectures on empirical research design and methods. Furthermore, students will write a seminar paper on a current issue in the service management research field. Research topics will be assigned in consultation with the lecturers from the chair.*

**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 record evaluated with at least "sufficient": Portfolio*
- *After the assignment of research topics, there will be a two week introductory phase where students have time to read up on their topic and develop initial ideas. At the end of this phase, students will present their interim results (10 min.). In a next step, students will begin to write their seminar paper. At the end of the course, students will present the results of their seminar paper (20 min. presentation).*
- *The independent preparation of a seminar paper (15 pages) makes up the core of this course. The presentation of interim results as well as the final presentation allow for critical reflection of one's own work and prepares students for presentations in corporate or scientific practice.*

**Workload/ Distribution of ECTS credits:**

- *25 h = Time of attendance lecture*
- *20 h = Self-study lecture*
- *105 h = Preparation of seminar paper and presentation*
- *150 h = Total workload*

**Modul grade:**

- *Seminar paper (70 %)*
- *Presentation of interim results (10 %)*
- *Final presentation (20 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Participation Limit: 15*
- *Topics will be announced at the beginning of the semester.*

## Seminar International Management

<b>Module title</b>	Seminar International Management
<b>Module title German</b>	Seminar Internationales Management
<b>Module number</b>	88-021-IM05-S-SE
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	International Management
<b>Module Coordinator</b>	Prof. Dr. Katja Gelbrich
<b>Credit Points (ECTS)</b>	5 ECTS

**Learning outcomes:** *In the course of the “seminar international management”, students develop the capacity to work on a predefined research topic in a scientific, problem-oriented, and independent way. They gain an extensive overview of how to write a scientific paper, thus being well prepared to complete their Master thesis. In the final presentation, participants will be enabled to improve their presentation, articulation, and argumentation skills. Upon completion of the course, students have the expertise as well as social competence to confidently master presentations in the course of their further academic and business career.*

**Contents and Topics:** *In the course of this seminar, students write a term paper of 20 pages in a team of two. Therefore, they have to review, analyze, and discuss the scientific literature on a specific topic that is relevant for their research. Finally, students have to present and defend the results of their work. Topic assignment will take place upon consultation with the supervisor of the chair. After final grading, students receive a detailed feedback on their term paper and presentation from their supervisor.*

### **Formal requirements for participation:**

- *None*

### **Recommended requirements for participation:**

- *Bachelor’s degree in business administration or in related fields.*

### **Teaching and examination language:**



- *German*

**Teaching methods/course types:**

- *Seminar (4 SWS)*

**ECTS awarding criteria:**

- *In order to work on the scientific topic, each student has to prepare a term paper together with a fellow student. This term paper is reviewed based on content and form, and both students receive a joint grade for it. Students receive an individual grade upon request, if serious concerns speak against joint grading. Each of the two students has to presents one part of the results. Evaluation of the presentation will be done individually based on content, presentation style, and speech.*
- *The combination of both evaluation methods is an important prerequisite to skill specific core competencies. Innovative grading trains students' ability to work in a team as well as their presentation skills within a whole semester (30 minutes). Moreover, a combination of different evaluation methods helps to equalize exam periods and thus, to assess the true performance of students over a longer time period. Like this, a more objective and realistic evaluation of students' performance is possible, which is robust against positive and negative outliers.*

**Workload/ Distribution of ECTS credits:**

- *36 h = Time of attendance kick-off-meeting, consultations, presentation, feedback*
- *114 h = Preparation of term paper*
- *150 h = Total workload*

**Modul grade:**

- *Term Paper (67 %)*
- *Presentation (33 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Participation Limit: 16*
- *Readings:*
  - *Literature of scientific relevance:*
    - \* *Journalranking VHB-JOURQUAL 3, Teilranking Internationales Management*
    - \* *Upon consultation with the supervisor of the term paper. As a general rule, supervisors recommend a scientific paper that gives an introduction into to the topic.*
  - *Further, the guidelines of the chair have to be considered:*
    - \* *Merkblatt zur Anfertigung von schriftlichen Arbeiten*
    - \* *Formatvorlage für schriftliche Arbeiten*
  - *Formal literature (e.g., referring to the structure and organization of a scientific paper):*
    - \* *Bänsch, A.: Wissenschaftliches Arbeiten: Seminar- und Diplomarbeiten, 8. Aufl., Wien 2003.*
    - \* *-Wolf, C., Wolf, J.: Wissenschaftliches Arbeiten und Lerntechniken, 8. Aufl., Wiesbaden 2016.*
    - \* *Theissen, M. R.: Wissenschaftliches Arbeiten, Technik, Methodik, From, 15. Aufl., München 2011.*
    - \* *Theissen, M. R.: ABC des wissenschaftlichen Arbeitens: Erfolgreich in Schule, Studium und Beruf, 3. Aufl., München 2005*
  - *Stylistic advice:*
    - \* *Synonym-Wörterbuch der Dudenredaktion*
    - \* *Dichtl, E.: Deutsch für Ökonomen: Lehrbeispiele für Sprachbflissene, München 1996*
    - \* *Schneider, W.: Deutsch für Kenner: Die neue Stilkunde, München 2005*

## Seminar Accounting and Auditing

<b>Module title</b>	Seminar Accounting and Auditing
<b>Module title German</b>	Seminar: Rechnungslegung und Wirtschaftsprüfung
<b>Module number</b>	88-021-AC15-S-SE-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Chair of Business Administration, Auditing and Management Accounting
<b>Module Coordinator</b>	Prof. Dr. Max Götttsche
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students attending this seminar learn how to use and critically evaluate literature on accounting and/or auditing.*
- *They learn how to answer research questions using adequate research methods.*
- *Presenting the seminar paper helps them to acquire skills how to present correctly and logically research results.*
- *Upon completion, students have acquired methodological skills to answer research questions properly.*

### Contents and Topics:

- *Topics:*
  - *Financial reporting*
  - *Auditing*
  - *Sustainability reporting*

### Formal requirements for participation:

- *None*

**Recommended requirements for participation:**

- *Attendance of our lectures is recommended.*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Seminar paper and Presentation*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient"*
- *Seminar papers should be about 15-20 pages.*
- *Presentations should be about 10 minutes.*
- *Due to competence orientation of the seminar a combination of a written piece (seminar paper) and an oral presentation is indispensable.*

**Workload/ Distribution of ECTS credits:**

- *28 h = Time of attendance seminar*
- *122 h = Exam preparation (Seminar paper and presentation)*
- *150 h = Total workload*

**Modul grade:**

- *Assessment or passed/failed*
- *Seminar paper 80% and Presentation 20%*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation: Minor: Accounting & Auditing*

**Remarks:**

- *None*

## Seminar: Business Ethics, Corporate Governance & Management Accounting

<b>Module title</b>	Seminar: Business Ethics, Corporate Governance & Management Accounting
<b>Module title German</b>	Seminar: Unternehmensethik, Corporate Governance & Controlling
<b>Module number</b>	88-021-CO05-H-0818
<b>Level</b>	Master module
<b>Course rotation</b>	Winter (if announced in the preceding summer semester)
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Business Ethics and Corporate Governance
<b>Module Coordinator</b>	Prof. Dr. Kai Sandner
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *This seminar introduces students to scientific work. Based on a thorough and autonomous review of literature, they will learn to adopt scientific knowledge and apply this knowledge to selected problems.*
- *Students gain insight into scientific methodology and how to apply it.*
- *Knowledge on scientific writing and presentation skills.*
- *While writing the article and presenting the results students develop their analytical as well as presentation skills*

### Contents and Topics: *Selected topics in the fields of:*

- *Business ethics*
- *Corporate governance*
- *Management accounting*

### Formal requirements for participation:

- *None*

**Recommended requirements for participation:**

- *None*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Seminar (4 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Portfolio*
- *Paper of approximately 15 pages*
- *Presentation of results in front of class with a duration of approximately 15 minutes*
- *The combination of a written text and an oral task is necessary to achieve the goals of the module.*

**Workload/ Distribution of ECTS credits:**

- *40 h = Time of attendance seminar*
- *25 h = Preparation and post-processing presentations*
- *95 h = Thesis*
- *150 h = Total workload*

**Modul grade:**

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

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Fundamental literature on how to write and work scientifically, z.B. Theisen, Manuel René (2017), Wissenschaftliches Arbeiten: Erfolgreich bei Bachelor- und Masterarbeit, 17. Auflage, München 2017.*

## Seminar on Strategic Management

<b>Module title</b>	Seminar on Strategic Management
<b>Module title German</b>	Seminar zum strategischen Management
<b>Module number</b>	88-021-UF12-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Seminar term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	ABWL, Human Resource Management and Organizational Theory
<b>Module Coordinator</b>	Prof. Dr. Max Ringlstetter
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students independently analyze different research streams in the field of strategic management and compare them.*
- *Students present their peers contents of current journal articles.*
- *Students discuss the articles presented in the group, classify them in the context of strategic management and identify gaps in the current research stream.*
- *Students independently develop a scientific term paper. For this they select adequate business research methods, evaluate their suitability and reflect critically on their use in different contexts.*
- *Students present their research results to the group.*

### Contents and Topics:

- *Conducting Scientific research on theoretical as well as practical Problems*
- *Changing topics from the field of strategic management research*
- *Short revision on scientific writing*
- *Introduction to business research methods: Conducting structured literature reviews, qualitative and quantitative research methods.*



**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *Attendance of the compulsory class "Strategic Management" or equivalent.*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Seminar (4 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Portfolio*
- *The term paper and final presentation form the core of the course. The presentation of the results allows a critical reflection of one's own work.*

**Workload/ Distribution of ECTS credits:**

- *45 h = Time of attendance seminar*
- *45 h = Preparation and postprocessing the weekly meetings*
- *60 h = Writing of the term paper / presentation*
- *150 h = Total workload*

**Modul grade:**

- *Term paper with presentation (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:** *Participation Limit: 15*

## Supply Chain Management Seminar

<b>Module title</b>	Supply Chain Management Seminar
<b>Module title German</b>	Seminar zum Supply Chain Management
<b>Module number</b>	88-021-SCM03-H-408
<b>Level</b>	Master module
<b>Course rotation</b>	Every term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Business Administration, Supply Chain Management and Operations
<b>Module Coordinator</b>	Prof. Dr. Heinrich Kuhn
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes: *Students*

- *apply the basics of scientific work and deepen their knowledge in it.*
- *interpret complex decision problems typically encountered in supply chain management.*
- *can apply the knowledge gained in supply chain management to suggest solutions to decision-making problems.*
- *are put in a position to critically question the findings of the literature and to evaluate the scientific contributions.*
- *develop their own ideas for further research questions in the context of supply chain management.*

### Contents and Topics:

- *Basics of academic research*
- *Scientific problem solving and communication*
- *Discussion of current decision-making problems in SCM*
- *Methods to support decision-making*
- *Specific and individual research results with scientific papers*

### Formal requirements for participation:

- *None*

**Recommended requirements for participation:**

- *Basic knowledge of MA program in Business Administration, can be taken from the 2nd semester onwards*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Seminar (4 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient":*
- *Seminar paper (60 %)*
- *Presentation of seminar paper (40 %)*

**Workload/ Distribution of ECTS credits:**

- *48 h = Time of attendance seminar*
- *12 h = Preparation and postprocessing seminar*
- *68 h = Elaboration of the paper*
- *22 h = Preparation of the presentation*
- *150 h = Total workload*

**Modul grade:**

- *Writing a seminar paper and presentation of the main content of the seminar paper to the entire seminar group.*

**Polyvalence with other degree programs/accessibility notes: -**

**Remarks:**

- *Participation Limit: 25*
- *Readings*
- *Stadtler, H., Kilger, C., Meyr, H. (Hrsg.): Supply Chain Management and Advanced Planning, 6. Aufl., Berlin (Springer) 2015.*
- *Further literature will be announced in the seminar.*

## Service Analytics

<b>Module title</b>	Service Analytics
<b>Module title German</b>	Service Analytics
<b>Module number</b>	88-021-IFM03-H-0317
<b>Level</b>	Master
<b>Course rotation</b>	Summer
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	BA and Business Informatics
<b>Module Coordinator</b>	Prof. Dr. Thomas Setzer
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Participants understand the importance, opportunities and challenges of modeling service, as well as product, usage behavior from data to support tasks in e-commerce and CRM-related campaigns.*
- *Participants are familiar with methodology to personalize online content, services and campaigns.*
- *Participants understand the algorithms used in modern recommender systems and active learning.*
- *Furthermore, the students differentiate between diagnostic, predictive and prescriptive tasks and select appropriate analytical means and optimization criteria.*
- *Based on their theoretical and technical knowledge, and the practical experience in the tutorials,*
- *the participants can develop software components for service analytical solutions on their own.*

**Contents and Topics:** *In today's increasingly service-driven and digitized world, gaining insights into the usage of services from data is key to anticipate customer needs and behavior. The course considers data analysis and behavioral modeling to support digital commerce and customer interactions. In particular, this course will deal with algorithms and principles used in modern recommender systems. During tutorials, the participants will apply their knowledge by developing solutions to real-world problems using the R language. The course includes the following topics:*

- *Introduction to service analytics*

- *Applications in digital commerce and CRM campaign management*
- *Preprocessing, reduction and modeling of usage data*
- *Web applications and analytics, continuous engineering and impact analysis*
- *Recommender systems and online campaign management*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *Basic knowledge of a modern programming language like R or Python is recommended.*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

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

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Final Exam (90 minutes)*
- *Final written exam.*
- *Exam language is English. Students may answer in English as well as in German.*

**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 examination (90 minutes) (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Readings: To be announced in class.*

## Social Innovation I: Basics and Concept Development

<b>Module title</b>	Social Innovation I: Basics and Concept Development
<b>Module title German</b>	Social Innovation I: Basics and Concept Development
<b>Module number</b>	88-021-SRI03-H-0818
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Christian Social Ethics and Social Policy
<b>Module Coordinator</b>	Prof. Dr. André Habisch
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students identify entrepreneurial approaches to social challenges and design their own projects in self-organized teams.*
- *Students of the module receive an overview of interdisciplinary concepts of innovation and social innovation, social entrepreneurship and corporate citizenship.*
- *They develop an understanding of the social conditions for entrepreneurial activity with special consideration of entrepreneurial innovation.*
- *They learn to understand their own role as future entrepreneurs and managers in the context of social cooperation processes.*

### Contents and Topics:

- *A block event provides a compact introduction and serves to network with social and technical innovators.*
- *The project idea is supported by theme-centred workshops and reflection sessions as part of the accompanying project seminar.*
- *Clarification of essential basic terms: Innovation, social innovation, social entrepreneurship, corporate citizenship*
- *Cultural, political, macroeconomic conditions of innovation*
- *'Spirituality of Innovation': On the interdependence of innovative power and intrinsic motivation*



**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *None*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Seminar (4 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Portfolio*

**Workload/ Distribution of ECTS credits:**

- *40 h = attendance time at a block event*
- *30 h = Presence time for project meetings (lecture slots)*
- *35 h = Preparation and follow-up for face-to-face events*
- *45 h = Written preparation*
- *150 h = Total workload*

**Modul grade:**

- *Pitch video for the developed project idea (20 %)*
- *Presentation of the conceptual background (20 %)*
- *Written preparation of the project idea (60 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

## Remarks:

- *Participation Limit: 25*
- *Readings*
  - *Acemoğlu, D., & Robinson, J. A. (2012). Why nations fail (1. ed Ausg.). New York, NY: Crown Publ.*
  - *Bessant, J. R., & Tidd, J. (2011). Innovation and entrepreneurship (2. ed Ausg.). Chichester: Wiley.*
  - *Brem, A., & Viardot, É. (2013). Evolution of innovation managemente (1st published Ausg.). Basingstoke [etc.]: Palgrave Macmillan.*
  - *Drucker, P. F. (2006). Innovation and entrepreneurship (35. [print.] Ausg.). New York NY: HarperCollins.*
  - *Habisch, A. (2011). Gesellschaftliches Unternehmertum. In Social Entrepreneurship - Social Business : für die Gesellschaft unternehmen (S. 49-66). Wiesbaden: VS Verl. für Sozialwissenschaften.*
  - *Osburg, T., & Schmidpeter, R. (2013). Social innovation. Berlin; New York: Springer.*
  - *Schumpeter, J., & Schumpeter, E. (1986). History of economic analysis (1. publ. in paperback Ausg.). London: Allen & Unwin.*
  - *Sommerrock, K. (2010). Social entrepreneurship business models. Basingstoke: Palgrave Macmillan.*
  - *Tidd, J., & Bessant, J. R. (2013). Managing innovation (5. ed Ausg.). Chichester: Wiley.*

## Stochastic Modeling

<b>Module title</b>	Stochastic Modeling
<b>Module title German</b>	Stochastische Modelle
<b>Module number</b>	88-021-MG02-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	SCM and Operations
<b>Module Coordinator</b>	Prof. Dr. Heinrich Kuhn
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes: *Students*

- *can explain statistical distributions.*
- *gain an in-depth understanding of advanced analytical stochastic modelling methods.*
- *define advanced models for analyzing processes within production and service systems.*
- *can independently apply the stochastic models to business management issues.*
- *acquire the ability to apply the acquired knowledge in scientific research projects.*

### Contents and Topics:

- *Fundamentals of Stochastic Modeling*
- *Introduction, Applications, Modeling, Probability Theory*
- *Random Distributions: Binomial, Geometric, Poisson, Weibull, Phase-Distributions*
- *Discrete Markov-Chains*
- *Markov-Chains in continuous time, Birth- and Death-Processes*
- *Queueing Theory*
- *Little's Law, M/M/1-Model, M/M/c-Model*
- *M/M/1/K-Model, M/M/1/K/K-Model*

- *Mean-Value-Analysis: M/G/1-Model, G/G/1-Models*
- *Open Queueing Systems: Jackson's Theorem, Systems with limited Buffers*
- *Closed Queueing Systems: Mean-Value-Analysis (MVA), Convolution-Algorithms*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *Module Contents of ABWL, Operations Management, and Management Science*
- *Knowledge of Basic Concepts in Statistics and Probability Theory*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Lecture (4 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Written Exam (90 Minutes)*
- *Written exam: exam time 90 minutes on the content of the lecture, the given literature and the exercise examples.*

**Workload/ Distribution of ECTS credits:**

- *24 h = Time of attendance lecture*
- *24 h = Preparation and postprocessing lecture*
- *24 h = Time of attendance tutorial*
- *48 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:**

- *Taxation M.Sc.*

**Remarks:**

- *Main Source:*
  - *Kuhn, H. und Manitz, M., Stochastische Modelle, Methoden zur Leistungsanalyse von Sach- und Dienstleistungssystemen, unveröffentlichtes Manuskript, Ingolstadt und Köln, Oktober 2008.*
- *Further References:*
  - *Allen, A.O., Probability, Statistics, and Queueing Theory, 2nd ed., Orlando (Academic Press) 1990.*
  - *Gross, D. and Harris, C.M., Fundamentals of Queueing Theory, 3rd ed., New York (Wiley) 1998.*
  - *Hillier, F.S. and G.J. Lieberman, Introduction to OR, 8th ed., Boston (McGraw-Hill) 2004.*
  - *Kleinrock, L., Queueing Systems, Volume I: Theory, New York (Wiley), 1975*
  - *Ross, S.M., Introduction to Probability Models, 6th ed., Boston (Academic Press), 1997*
  - *Taha, H. A., Operations Research, 7th Ed., Upper Saddle River, N.J. (Prentice Hall) 2003.*

## Structuring of Affiliated Groups

<b>Module title</b>	Structuring of Affiliated Groups
<b>Module title German</b>	Strukturgestaltungen im Konzern
<b>Module number</b>	88-021-AC11-S-VL-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Chair of Business Administration, Auditing and Management Accounting
<b>Module Coordinator</b>	Prof. Dr. Max Götttsche
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *The module shall acquire skills to compare companies' legal forms and the related consequences resulting from commercial and fiscal law treatment.*
- *Students are able to systematically analyze complex corporate structures with regard to various dimensions (inter alia publicity, liability, tax implications) and develop appropriate solutions from an entrepreneurial as well as a tax perspective*

### Contents and Topics:

- *Adequacy of different legal forms*
- *Equity and appropriation of earnings (inter alia different legal forms, stipulations in articles of association, distribution capability, optimisation possibilities)*
- *Structuring of affiliated groups (inter alia intentions, equity enforcement, corporate organisation, tax neutrality, accounting)*
- *Mergers and Acquisitions (inter alia process, warranties, utilisation of loss carried forwards)*
- *Initial public offering (inter alia requested steps of procedures, warranties, due diligence process)*

### Formal requirements for participation:

- *None*

**Recommended requirements for participation:**

- *Basic knowledge of accounting principles (HGB)*
- *Basic knowledge of income and corporate and trade tax law and reorganisation tax law*
- *Basic knowledge in corporate law*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Lecture/Workshop*

**ECTS awarding criteria:**

- *Performance record assessed with at least "sufficient":*
- *Presentation(s) 100 %*

**Workload/ Distribution of ECTS credits:**

- *18 h = Time of attendance lecture*
- *40 h = Preparation and postprocessing lecture*
- *92 h = Exam preparation*
- *150 h = Total workload*

**Modul grade:**

- *Assessment or passed/failed*
- *The presentations' objective is to address a fundamental question in the topic area and develop an adequate solution.*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Participant Limit: 20*

## Supply Chain Business Game

<b>Module title</b>	Supply Chain Business Game
<b>Module title German</b>	Supply Chain Planspiel
<b>Module number</b>	88-021-SCM15-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	ABWL, Supply Chain Management and Operations
<b>Module Coordinator</b>	Prof. Dr. Heinrich Kuhn
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes: *Students*

- *analyse decisions and interrelationships in supply chain management.*
- *understand the influences and consequences of supply chain management decisions with the help of the company simulation "The Fresh Connection".*
- *acquire the ability for autonomous, academic self-study.*
- *can present theoretical contents in an application-oriented way.*
- *communicate in interdisciplinary teams.*

**Contents and Topics:** *The module is an innovative combination of mediation of theoretical background knowledge, practice and experience using the supply chain simulation „The Fresh Connection“.*  
*The topics in detail:*

- *Basics and decision making in supply chain management*
- *Supplier Management*
- *Demand Management*
- *Capacity and Production Management*
- *Inventory Management and Planning*
- *Supply Chain Mapping and component characteristics*



- *Supply Chain Strategy*
- *Variables and KPI's on strategic and tactical level*
- *External Collaboration*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *Basic knowledge in production and logistics as well as inventory management is recommended*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Lecture (4 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Presentation*
- *Because of the mediation of competences and the interactive character of the module using the supply chain simulation „The Fresh Connection“ several group presentations are part of the evaluation:*
  - *Introductory presentation for a supply chain topic (30 minutes)*
  - *Short presentation concerning decision alternatives (10 minutes)*
  - *Presentations of the decisions made within the respective rounds of the simulation, the lessons learnt and the results (15 minutes)*

**Workload/ Distribution of ECTS credits:**

- *60 h = Time of attendance lecture*
- *60 h = Preparation and post processing lecture*
- *30 h = Preparation of presentations*

- *150 h = Total workload*

**Modul grade:**

- *Presentation (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Participation Limit: 16*
- *Readings:*
  - *Fisher, M.L., What is the right supply chain for your product?, Harvard Business Review, March-April 1997*
  - *Christopher, M., Logistics and Supply Chain Management, creating value-added networks, Prentice Hall, 2005*
  - *Chopra, S. and Meindl, Supply Chain Management, Pearson Education, third edition, 2007*

## Tax accounting law

<b>Module title</b>	Tax accounting law
<b>Module title German</b>	Bilanzsteuerrecht
<b>Module number</b>	88-021-TX07-H-0221
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	BA and Tax Management
<b>Module Coordinator</b>	Prof. Dr. Reinald Koch
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students attending this course will obtain a deeper insight into the German regulations governing the preparation of the tax balance sheet. Amongst others, they will learn to translate complex business cases into the consequences resulting for the tax balance sheet.*
- *Students gain abilities to solve tax accounting cases. Within this course they extend their skills to handle the relevant legal texts and will improve their understanding of the detailed principles of accounting.*
- *After having attended this course, students will have gained competences in applying relevant tax accounting provisions regarding numerous balance sheet items. Students also know how to present taxes in financial accounting annual reports and how to determine the effective tax rate of corporate groups.*

### Contents and Topics:

- *Details of accounting for fixed assets, current assets and liabilities*
- *Regulations on tax-free reserves and special tax depreciations*
- *Special features of tax accounting in the case of partnerships*
- *Presentation of taxes in financial accounting statements (tax accounting) and determination and interpretation of the effective tax rate of corporate groups*

### Formal requirements for participation:

- *None*

**Recommended requirements for participation:**

- *Profit taxation and financial accounting*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Lecture (2SWS)*

**ECTS awarding criteria:**

- *Performance record graded at least "sufficient": Written exam (90 min)*
- *All contents discussed during the individual lectures and exercises are relevant for the exam*

**Workload/ Distribution of ECTS credits:**

- *21 h = Time of attendance lecture*
- *56 h = Preparation and post-processing lecture*
- *73 h = Exam preparation*
- *150 h = Total workload*

**Modul grade:**

- *Written exam (100%)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Literature is provided in the opening session.*

## Tax function 4.0 – Core elements of a digitization strategy

<b>Module title</b>	Tax function 4.0 – Core elements of a digitization strategy
<b>Module title German</b>	Steuerfunktion 4.0 – Kernelemente einer Digitalisierungsstrategie
<b>Module number</b>	88-021-TA12-H-0220
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Tax Management
<b>Module Coordinator</b>	Prof. Dr. Reinald Koch
<b>Credit Points (ECTS)</b>	2.5 ECTS

### Learning outcomes:

- *Students will achieve an understanding for the problems of increasingly integrated and automated processes in the tax departments of firms as well as for the importance of a reasonable balance between efficiency and compliance. This changes the tax function and the related job profiles. Students will also learn the consequences of this transformation for the employees of the tax function.*
- *Students gain the methodological skills and knowledge regarding automatization required for the transformation of a tax department as a management task of the CFOs or Head of Tax, which they can apply in practice.*
- *After attending the course students will have gained the necessary knowledge to prepare a concept for the transformation of a specific tax function.*

### Contents and Topics:

- *Basics and functioning of Tax CMS (Methods based on the elements of IDW PS 980)*
- *Basics of process modeling – BPMN 2.0*
- *Organisation of tax departments*
- *Various automatization technologies (SAP S/4 HANA, Analytics, Cloud, RPA, KI)*

- *Approach for a digitization project*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *Regulations of the Abgabenordnung on keeping of materials (not obligatory)*
- *Income taxation*
- *Value added tax*
- *Basics of international tax law*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Lecture (2 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Presentation*
- *Presentation (in the EY EMEC München) at the end of the terms*

**Workload/ Distribution of ECTS credits:**

- *24 h = Time of attendance lecture*
- *24 h = Preparation and postprocessing lecture*
- *102 h = Preparation of presentation and final session*
- *150 h = Total workload*

**Modul grade:**

- *Final presentation (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *Participation Limit: 24*
- *Literature is provided in the Opening Session*

## Tax Policy

<b>Module title</b>	Tax Policy
<b>Module title German</b>	Tax Policy
<b>Module number</b>	88-021-TA10-H-0316
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Economics, esp. Public Finance
<b>Module Coordinator</b>	Prof. Dr. Dominika Langenmayr
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students have a broad and detailed understanding for the complex effects of taxation.*
- *Students gain the ability to discuss and evaluate tax policies.*
- *After completing the course, the students are able to use advanced economic methods and can also apply them in different contexts.*

### Contents and Topics:

- *Social welfare and the objectives of the government*
- *Taxation of goods and services*
- *Optimal income taxation*
- *Taxation and risk-taking*
- *Tax evasion and policy measures against it*
- *Capital and corporate taxation*
- *International tax competition*

### Formal requirements for participation:

- *None*



**Recommended requirements for participation:**

- *Solid knowledge of mathematics (e.g. maximization problems)*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Lecture/Tutorial (4 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated 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:**

- *Written exam (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:**

- *J. Gruber, Public Finance and Public Policy, Worth Publishers, 2007 (2nd edition)*
- *J. Hindriks und G. D. Myles, Intermediate Public Economics, MIT Press, 2013 (2nd edition)*
- *G. D. Myles, Public Economics, Cambridge University Press, 2008*
- *B. Salanié, The Economics of Taxation, MIT Press, 2011 (2nd edition)*

## Theory and Strategy in Destination Management and Marketing

<b>Module title</b>	Theory and Strategy in Destination Management and Marketing
<b>Module title German</b>	Theorien und Strategien des Destinationsmanagements und -marketings
<b>Module number</b>	88-021-BR02-H-0812
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Chair of Tourism
<b>Module Coordinator</b>	Prof. Dr. Harald Pechlaner
<b>Credit Points (ECTS)</b>	5 ECTS

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

- *will learn a proper and critical approach to basic concepts of tourism management,*
- *will develop a deeper understanding of the specific issues of the tourism sector,*
- *will get an insight into the practical implementation of selected questions,*
- *will independently learn to work on topics related to tourism,*
- *will be sensitized to current issues of tourism management,*
- *will get in contact with companies and players who actively engage in practice with the issues discussed above.*

**Contents and Topics:** *The students should be confronted with new and above all current concepts of destination management and marketing. Based on new structural approaches of destination management, it is important to understand the main problems and perspectives of the management and marketing of tourism services in the context of modern approaches. The aim of the module is to give the students a deeper insight into the basics of strategic management of tourism companies. Based on this, the aim of the event is to enable students to formulate medium to long-term strategies for tourism providers on the basis of methods and instruments of destination management. Contents of the module are selected topics from the different branches and industries of the tourism as well as the emergence of the cross-linking between these branches and industries. In addition, the connections*

*between destination, location and regional management are discussed. The theory of destination management is worked up. In addition, selected strategies for the management of traditional destinations and marketing as well as product and offer development are presented and discussed in this module.*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *None*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Lecture/Tutorial (4 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Portfolio*
- *Presentation of theoretical principles and concepts by the speaker (frontal mediation); accompanying seminar; obligatory reading of selected publications on the topic of the event; interactive discussion, individual in-depth study of literature.*

**Workload/ Distribution of ECTS credits:**

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

**Modul grade:**

- *Housework (50 %)*

- *Presentation performance (50 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Betriebswirtschaftslehre M.Sc.*
- *Taxation M.Sc.*

**Remarks: -**

## Time Series Analysis

<b>Module title</b>	Time Series Analysis
<b>Module title German</b>	Zeitreihenanalyse
<b>Module number</b>	88-021-OM01-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Statistics and Quantitative Methods
<b>Module Coordinator</b>	Prof. Dr. Ulrich Küsters
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students develop the methodical expertise and theoretical knowledge base to name and explain practically relevant statistical techniques in the field of time series.*
- *Students can apply and calculate selected techniques using the statistical software environment R as well as interpret the respective results.*
- *By learning the fundamental conceptual and theoretical extensions of time series techniques, for example in the field of capital market theory and marketing, students develop the necessary skills to decide in a problem-centered way related to the context.*

### Contents and Topics:

- *ARIMA - Models in detail (Box-Jenkins-Methodology)*
  - *Models*
  - *Estimation*
  - *Unit root tests (determination of integration order  $d$ )*
  - *Model identification (determination of the order parameters  $p$  and  $q$ )*
  - *Model evaluation and residual diagnostics*
  - *Forecasting formulas and confidence intervals*
- *Overview about Seasonal ARIMA models*
- *Overview about ARIMA models and regression*

- *Intervention analysis*
- *Transfer functions*
- *Outlier detection*
- *Overview about ARCH and GARCH models*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *Mathematics for Business*
- *Descriptive Statistics and Probability Theory*
- *Statistical Inference and Multivariate Statistics*
- *Participation of one of the following courses*
- *Applied Statistics OR*
- *Business Forecasting*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Lecture (2 SWS)*
- *Reading (2 SWS)*

**ECTS awarding criteria:**

- *At least "sufficient" graded performance record: Final exam or oral examination*

**Workload/ Distribution of ECTS credits:**

- *28 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:**

- Final exam (100 %)

**Polyvalence with other degree programs/accessibility notes:**

- Taxation M.Sc.

**Remarks:**

- The lecture is mainly based on:
  - Merchant, K. A. and Van der Stede, W. A., *Management Control Systems*, FT Prentice Hall, 2012 (third edition). [MS]
- Participation Limit: 19
- Küsters, U. (2015): *Zeitreihenanalyse: Box-Jenkins-Modelle*. KUE.
- Cryer, J.D. und Chan, K.-S. (2008): *Time Series Analysis: With Applications in R*. Springer.
- Wei, W.W.S. (2006): *Time Series Analysis: Univariate and Multivariate Methods*. 2. Auflage. Addison-Wesley.
- Diebold, F.X. (2007): *Elements of Forecasting*. 4. Auflage. Thomson-South Western.

## Value Added Tax (VAT)

<b>Module title</b>	Value Added Tax (VAT)
<b>Module title German</b>	Umsatzsteuerrecht
<b>Module number</b>	88-021-TX03-0917
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Tax Management
<b>Module Coordinator</b>	Prof. Dr. Reinald Koch
<b>Credit Points (ECTS)</b>	2.5 ECTS

### Learning outcomes:

- *Taking into consideration the high tax revenue regarding VAT and the vulnerability to fraud, tax authorities as well as enterprises more and more focused on VAT in the course of the last years.*
- *Students attending this course will learn the basics regarding German VAT law and develop an understanding of the practical VAT challenges for national and international companies.*
- *Students gain the ability to solve VAT related business cases including the application of their knowledge to new cases. Moreover, they learn how to handle the relevant texts regarding VAT.*
- *After attending the course, students will have gained the necessary knowledge to solve VAT issues.*

### Contents and Topics:

- *Entrepreneurship and VAT Group*
- *Supplies of goods (place of supply, chain transactions, intra-Community supplies, export supplies)*
- *Services (exchange of services, compensation etc.)*
- *Taxpayer, date of taxation, tax base*
- *Input VAT refund*
- *Compliance: preliminary VAT returns, annual VAT returns etc.*
- *Specifics concerning real estate, M&A (including transfer of business as a going concern)*



- *VAT and wage tax*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *None*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Lecture (1 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Presentation*
- *In working groups, a presentation on a given question (e.g. current case law, client request, audit request) is to be prepared, presented and discussed*

**Workload/ Distribution of ECTS credits:**

- *16 h = Time of attendance lecture*
- *16 h = Preparation and postprocessing lecture*
- *35 h = Preparation case study*
- *8 h = Time of attendance final presentation*
- *150 h = Total workload*

**Modul grade:**

- *Presentation about a specific topic and discussion (100 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:** *Literature is provided in the Opening Session*

## Current business topics from Spain & Latinamerica

<b>Module title</b>	Current business topics from Spain & Latinamerica
<b>Module title German</b>	Gestión Empresarial en España y Latinoamérica
<b>Module number</b>	82-021-KUG10-H-0818
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Center for Business Languages
<b>Module Coordinator</b>	Lawrence Diederich
<b>Credit Points (ECTS)</b>	5 ECTS

**Learning outcomes:** *In this module*

- *students expand their existing vocabulary in the target language*
- *students acquire language skills for discussions and presentations at level B2+/C1*

**Contents and Topics:**

- *Module content includes daily business topics from Spain and Latin America*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *Business Spanish I & II or similar; Level B2+*

**Teaching and examination language:**

- *Spanish*

**Teaching methods/course types:**

- *Tutorial (3 SWS)*

**ECTS awarding criteria:**

- *Performance record graded at least "sufficient": Portfolio*
- *The final grade results from*
  - *the quantity and quality of oral participation*
  - *a written exam with a text on a current economic topic*
  - *a presentation on a current business topic*

*Due to the competence orientation of the module, the combination of partial examinations is mandatory.*

**Workload/ Distribution of ECTS credits:**

- *39 h = Attendance time Tutorial*
- *59 h = Preparation and post-processing Tutorial*
- *52 h = Exam preparation*
- *150 h = Total workload*

**Modul grade:**

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

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:** *Participation Limit: 15*

## Intercultural Communication

<b>Module title</b>	Intercultural Communication
<b>Module title German</b>	Interkulturelle Kommunikation
<b>Module number</b>	82-021-KUG12-H-0507
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Center for Business Languages
<b>Module Coordinator</b>	Lawrence Diederich
<b>Credit Points (ECTS)</b>	5 ECTS

**Learning outcomes:** *This module helps students to*

- *analyze and understand cultural differences with the help of relevant concepts and terminology*
- *reflect different values, expectations, and behavior of Americans and Germans in the*
- *acquire intercultural competence via self-reflection and feedback in practical exercises*
- *hone their interpersonal skills together with international students*

**Contents and Topics:**

- *The concept of culture*
- *Stereotypes*
- *Culture shock*
- *Culture and conflict*
- *Culture and gender*
- *German and American values*
- *German-American Teams*
- *German-American Meetings and Negotiations*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *Business English I & II or equivalent; skill level B2+*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Tutorial (2 SWS)*

**ECTS awarding criteria:**

- *Performance record graded at least "sufficient": Portfolio*
- *The final grade is based on*
  - *the quantity and quality of classroom contribution*
  - *a written exam on the materials covered in class*
  - *a ten-page term paper on a relevant intercultural 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 post-processing 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:**

- *Taxation M.Sc.*

**Remarks:**

- *Participation Limit: 15*

## La gestion de l'entreprise

<b>Module title</b>	La gestion de l'entreprise
<b>Module title German</b>	French for Management
<b>Module number</b>	82-021-KUG05-H-0507
<b>Level</b>	Master module
<b>Course rotation</b>	Summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Center for Business Languages
<b>Module Coordinator</b>	Lawrence Diederich
<b>Credit Points (ECTS)</b>	5 ECTS

**Learning outcomes:** *This module helps students to*

- *acquire the lexis necessary for management in the target language*
- *improve self-reflection competence due to substantial feedback*
- *hone social skills during group work with fellow students*
- *develop basic intercultural sensitivity*

**Contents and Topics:**

- *This module covers both the necessary language functions as well as skills and techniques which are helpful when managing in the target language. Students give presentations in class, and these presentations are treated as professional situations (level C1).*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *Business French I & II or equivalent; skill level B2+*

**Teaching and examination language:**



- *French*

**Teaching methods/course types:**

- *Tutorial (3 SWS)*

**ECTS awarding criteria:**

- *Performance record evaluated with at least "sufficient": Portfolio*
- *The final grade is based on*
  - *the quantity and quality of classroom contribution*
  - *a written exam*
  - *a professional presentation*

*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 post-processing exercise*
- *52 h = Exam preparation*
- *150 h = Total workload*

**Modul grade:**

- *Oral contribution (20 %)*
- *Written Exam (30 %)*
- *Presentation (50 %)*

**Polyvalence with other degree programs/accessibility notes:**

- *Taxation M.Sc.*

**Remarks:** *Participation Limit: 15*