

Taxation M.Sc.

WFI

February 7, 2022

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Action-Learning-Colloquium

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

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: -

Polyvalence with other degree programs/accessibility notes: -

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

Advanced Data Science in Finance with Python

Module title	Advanced Data Science in Finance with Python
Module title German	Fortgeschrittene Datenanalyse in Finance mit Python
Module number	88-021-FI20-H-0721
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Finance and Banking
Module Coordinator	Prof. Dr. Thomas Mählmann
Credit Points (ECTS)	5

Learning outcomes: *This module provides a practical representation of important, selected concepts from modern portfolio theory. Students learn the practical implementation of all methods covered using the Python programming language. For this purpose, the theoretical contents are always illustrated by means of concrete practice-oriented case studies from portfolio management. The student is thus quickly able to independently implement the theoretical concepts from the classic mean-variance portfolio optimization to robust methods for portfolio construction and passive strategies such as index tracking or the formation of factor portfolios using Python.*

Contents and Topics: *Among others, the module covers the following topics:*

- *Portfolio construction using absolute optimization*
- *Portfolio construction using relative optimization*
- *Construction of robust portfolios*
- *Index tracking*
- *Smart-beta-strategies*

Formal requirements for participation:

- *None*

Recommended requirements for participation:

- *Basic knowledge of data science and programming with Python*
- *Undergraduate knowledge of capital markets and asset pricing*

Teaching and examination language:

- *German*

Teaching methods/course types:

- *Lecture*
- *Integrated tutorial and digital learning*

ECTS awarding criteria:

- *Gained competences are tested in a Portfolio*
- *The topics for the term paper will be given via a topic list in class. The students have to write a term paper about the given topic and present their results at the end of term.*

Workload/ Distribution of ECTS credits:

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

Modul grade:

- *Portfolio:*
- *Term Paper 60%*
- *Presentation 40%*

Polyvalence with other degree programs/accessibility notes:

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Remarks: *Will be announced in class*

Analytical Customer Management

Module title	Analytical Customer Management
Module title German	Analytisches Customer Management
Module number	88-021-MS21-H-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Sales and Marketing
Module Coordinator	Prof. Dr. Joachim Büschken
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *The module deals with the management and acquisition of prospects and the management of long-term retention of profitable customers from a companies' perspective. The overall framework for topics centering around customer management is the maximization of the value of the customer base ("customer equity"). Thus, customer acquisition, customer retention and the management of a value-oriented customer migration is at the heart of customer management.*
- *The aim of this module is to make students familiar with the methodological concepts and issues involved in customer management. Furthermore, students should be adequately prepared to analyze and solve practical marketing problems in learning the necessary skills and capabilities to cope with customer management problems*

Contents and Topics:

- *Introduction to Customer Equity Management*
- *Value-oriented customer acquisition and prospect management*
- *Value-oriented customer acquisition and prospect management*
- *The Value and economic worth of customers*
- *Customer Retention – Antecedents, Implications and Instruments*
- *Customer Value Modelling, Balancing Customer Acquisition and Retention and Customer Migration*

- *Switching Costs and Customer Equity – two sides of the same coin?*

Formal requirements for participation: *None*

Recommended requirements for participation: *None*

Teaching and examination language: *English*

Teaching methods/course types: *To accomplish its aims, the course use Harvard-style cases in addition to the readings in the text. The cases range across companies from different countries and markets. As a consequence, the treatment and as well as in-depth discussion of the cases will take up a large amount of time of this course*

ECTS awarding criteria: *Performance record assessed with at least "sufficient": Final exam (90 minutes)*

Workload/ Distribution of ECTS credits:

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

Modul grade: *Final exam (100%)*

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- *Blattberg, Robert C.; Getz, Gary; Thomas, Jacqueline S.: Customer Equity, Building and Managing Relationships as Valuable Assets, Mc Graw-Hill, 2001.*
- *Büschken, Joachim: Higher Profits through Customer Lock-In, Thomson, 2004*

Case Studies on Tax Reorganization Law and International Tax Law

Module title	Case Studies on Tax Reorganization Law and International Tax Law
Module title German	Fallstudien zu Umwandlungs- und internationalem Steuerrecht
Module number	88-021-TX04-H-0719
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business administration and business taxation
Module Coordinator	Prof. Dr. Reinald Koch
Credit Points (ECTS)	2.5 ECTS

Learning outcomes: *After completing the module, you will have gained the following competences and will have applied them to answering practical case studies.*

- *You know the different options for company restructuring and their tax implications*
- *You understand the special features of cross-border business taxation and their optimization.*
- *You understand the special features of taxing cross-border company acquisition including the financing of the acquisition.*
- *You know the basics of European law, that is relevant for taxation in the common market.*
- *You will apply the content to solving case studies within groups.*

Contents and Topics:

- *Taxation of M and A: Tax reorganization law and real estate transfer tax and selected regulations from the income tax act, corporation tax act and trade tax act.*
- *International tax law: Selected regulations from the income tax act, corporation tax act and, foreign tax act as well as double tax treaties related to company taxation.*
- *Basics of European law (Fundamental freedoms, government aids) and their implications on company taxation (e.g., loss offset, taxation of taking up residence abroad, financing)*

Formal requirements for participation: *none*

Recommended requirements for participation:

- *Income taxes*
- *Company taxes*

Teaching and examination language: *German*

Teaching methods/course types:

- *Lecture*
- *Case studies*

ECTS awarding criteria: *In working groups, a presentation on a given question is to be prepared, presented and discussed.*

Workload/ Distribution of ECTS credits:

- *12 h = Time of attendance lecture*
- *13 h = Preparation and postprocessing lecture*
- *40 h = Preparation case study*
- *10 h = Time of attendance final presentation*
- *75 h = Total workload*

Modul grade: *Presentation about a specific topic and discussion*

Polyvalence with other degree programs/accessibility notes: -

Remarks: *Literature is provided in the Opening Session*

Case Studies Accounting and Controlling

Module title	Case Studies Accounting and Controlling
Module title German	Fallstudienseminar Accounting and Controlling
Module number	88-021-AC08-H-0408
Level	Master module
Course rotation	Every term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business administration and corporate accounting
Module Coordinator	Prof. Dr. mult. Anton Burger
Credit Points (ECTS)	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 independently. The students learn to improve their analytical skills. They develop their reflection capability and their presentation skills.*

Contents and Topics: *Actual topics of Accounting and Controlling.*

Formal requirements for participation: *none*

Recommended requirements for participation: *none*

Teaching and examination language: *German*

Teaching methods/course types: *Independent research and presentation of a topic.*

ECTS awarding criteria: *A combination of a written paper and a presentation (30 minutes) is necessary to the competence required for this module.*

Workload/ Distribution of ECTS credits:

- *42 h = Introduction in scientific methods*
- *101 h = Composition*
- *7 h = Presentation and discussion*

- *150 h = Total workload*

Modul grade:

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

Polyvalence with other degree programs/accessibility notes: -

Remarks: -

Company Taxation in the EU: Towards more Fairness and Sustainability

Module title	Company Taxation in the EU: Towards more Fairness and Sustainability
Module title German	Company Taxation in the EU: Towards more Fairness and Sustainability
Module number	82-021-TA15-H-0621
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration and Business Taxation
Module Coordinator	Prof. Dr. Reinald Koch
Credit Points (ECTS)	5 ECTS

Learning outcomes:

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

Contents and Topics:

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

Formal requirements for participation:

- *none*

Recommended requirements for participation:

- *none*

Teaching and examination language:

- *English*

Teaching methods/course types:

- *Lecture*
- *Tutorial*

ECTS awarding criteria:

- *Exam (90 minutes) at the end of the International Fall Term.*

Workload/ Distribution of ECTS credits:

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

Modul grade:

- *Exam (100%)*

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- *Literature is provided in the Opening Session.*

Consumer Psychology and Decision Making

Module title	Consumer Psychology and Decision Making
Module title German	Consumer Psychology and Decision Making
Module number	88-021-BAP02-H-0520
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business and Psychology M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Innovation and Creativity
Module Coordinator	Prof. Dr. Shashi Matta
Credit Points (ECTS)	5 ECTS

Learning outcomes:

The main objectives of this course are to:

- *Critically examine the fundamental concepts of consumer behavior and consumer psychology.*
- *Learn advanced concepts on how marketplace stimuli affect consumer attention and perception.*
- *Discuss low- and high-effort cognitive processes and understand how they can influence consumer attitudes.*
- *Learn the sequential and non-sequential steps in a consumer decision-making process.*
- *Understand the personal, social, and situational factors that influence consumer decision-making and post-decision processes.*
- *Study the most common heuristics and biases that affect consumer decision making.*
- *Understand how organizations, policy makers, and consumers can benefit from the understanding the psychological principles underlying consumer behavior.*

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

Contents and Topics:

Consumer Psychology is an applied social science. At its core, it includes the study of why consumers behave the way they do in the marketplace. It has emerged a very powerful field that not only helps

managers tailor their marketing in order to appeal to consumers, but also as a source of extensive knowledge that can help consumers help themselves and inform public policy.

Part I: Introduction to Consumer Psychology

- *Consumer Psychology and its Origins*
- *Fundamental Frameworks and Theories in Consumer Psychology*

Part II: Theories and Frameworks of Consumer Decision Making

- *Sequential and Non-sequential Decision Making*
- *Effortful and Non-effortful Decision Making*

Part III: Consumer Attitudes and Consumer Behavior

- *Attitude Formation and Persuasion*
- *The Attitude – Behavior Link*

Part IV: Personal, Social, and Situational Factors that that Affect Consumer Behavior

- *Individual Differences and Context (Situation): Compare and Contrast*
- *Social Influence, Social Norms, and Joint/Collective Decision Making*

Part V: Heuristics and Biases that Affect Consumer Behavior

- *Most Commonly Observed Heuristics and Biases that Affect Consumer Behavior*
- *The Art and Science of Nudging*

Part VI: The Impact of Consumer Psychology

- *Implications of Consumer Psychology for Organizations, Policy, and Consumers*
- *Examples of Organization and Public Policy Decisions shaped by Consumer Psychology*

Formal requirements for participation:

- *None*

Recommended requirements for participation:

- *None*

Teaching and examination language:

- *English*

Teaching methods/course types:

- *Lecture*
- *Tutorial*

ECTS awarding criteria:

- *Performance record rated at least “sufficient”: Final exam*
- *The final exam will be based on all the material discussed in the lectures and in the tutorials. It will be a 90-minutes, in-class exam.*

Workload/ Distribution of ECTS credits:

- *30 h = Time of attendance lecture*
- *30 h = Time of attendance tutorials*
- *24 h = Preparation and post-processing lecture*
- *24 h = Preparation and post-processing tutorial*
- *42 h = Assignments, project and exam preparation*
- *150 h = Total workload*

Modul grade:

- *Final exam (100%)*

Polyvalence with other degree programs/accessibility notes:

- *Business and Psychology M.Sc.*

Remarks: Readings:

- *The required readings for this course include research articles on consumer behavior, which will be assigned in the detailed syllabus document.*

Customer Relationship Management

Module title	Customer Relationship Management
Module title German	Customer Relationship Management
Module number	88-021-MS02-H-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Informatics
Module Coordinator	Prof. Dr. Thomas Setzer
Credit Points (ECTS)	5 ECTS

Learning outcomes:

Students

- *know and understand basic terminology and fundamental concepts in the realm of CRM and can put them into context with respect to the overall CRM framework.*
- *are enabled to describe the essential IT systems, processes and task in CRM and can rigorously compare and assess system and process alternatives.*
- *can characterize CRM tasks along the total CRM-lifecycle and appropriately shape and develop actions and measures suitable in particular problem settings.*
- *are familiar with the taxonomy of customer data used in CRM and understand, how and where the data can be beneficially utilized in operative and analytical CRM.*
- *are enabled to design analytical processes and data mining methodology in a structured fashion and can assess and adjust processes and methodologies to specific situations and contexts.*
- *know the requirements of modern CRM systems in the realm of ongoing digitalization and increasing importance of social media.*
- *understand the interplay of planning, running and controlling phases and the continuous improvement of CRM solutions.*

Contents and Topics:

The course provides an overview of strategic, operational and analytical tasks and procedures in CRM,

with particular emphasis on their interplay. The course emphasizes on data analytical models and tools for addressing typical problems along the CRM process. The participants get to know structured process models as well as relevant data analytical methods to answer these problems. In the exercise, the participants intensify and strengthen their knowledge by addressing practical problems with data analytical methods applied to realistic customer data with the help of a modern programming language such as R. The course is structured as follows:

- *CRM fundamentals*
- *Lead management*
- *Customer retention management*
- *Feedback management*
- *Churn management*
- *Revitalization management*

Formal requirements for participation:

- *None*

Recommended requirements for participation:

- *Basic knowledge of data mining methodology and the R or Python programming language are recommended.*

Teaching and examination language:

- *English*

Teaching methods/course types:

- *Lecture and Tutorial*

ECTS awarding criteria:

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

Workload/ Distribution of ECTS credits:

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

Modul grade:

- *Written exam (100%). Exam language is German. Students may answer in English as well as in German.*

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- *To be announced in class.*

Data Science Tools

Module title	Data Science Tools
Module title German	Data Science Werkzeuge
Module number	88-021-QM04-H-0507
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Statistics and Quantitative Methods
Module Coordinator	Prof. Dr. Ulrich Küsters
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Students understand the conceptual, methodological and the IT-theoretical foundations of Data Science, apply this knowledge to process, and analyze data sets using statistical software environments like R and development environments like RStudio.*
- *By applying selected techniques, students broaden their methodical skills.*
- *Based on example data sets, students analyze, evaluate, and solve business problems by applying appropriate Data Science tools and methods.*
- *Students understand how to construct basic queries in relational databases like MySQL using basic SQL commands as well as SQL interfaces to a statistic system.*
- *This course uses a script as well as various textbooks, articles, software manuals and elaborated examples. Therefore, students learn how to collect, select, and use information to create functional solutions.*

Contents and Topics:

- *Overview*
- *Data Science: Scope and Tools*
- *Workflow model*

- *Description of selected small and medium sized data sets to illustrate the application of tools and methods*
- *Basics of the statistical software environments, the interactive development environment and the relational data base management system*
- *Data visualization*
- *Basic elements of graphics*
- *Grammar of graphics*
 - *Aesthetics*
 - *Scales*
 - *Facets*
 - *Layers*
 - *Themes*
- *Basic statistical Graphics*
 - *Univariate Graphics*
 - *Bivariate Graphics*
 - *Multivariate Graphics*
 - *Maps*
- *Data handling*
- *Data Structures*
- *Reading data*
- *Selecting, filtering and arranging data*
- *Tidying up data*
- *Joining data*
- *Functional programming for automation and iteration*
- *Databases and SQL*
- *Interfaces*
- *Save data sets in SQL*
- *Process data in SQL*

- *Selected methods of statistical learning*
- *Basic statistical tools*
 - *Sampling*
 - *Random numbers*
 - *Bootstrap*
 - *Model evaluation*
 - *Cross validation*
 - *Confusion tables*
 - *Evaluation measures*
 - *ROC: Receiver Operator Characteristics*
 - *Supervised learning*
 - *K Nearest Neighbor (KNN)*
 - *Classification trees*
 - *Unsupervised learning*
 - *Hierarchical clustering*
 - *K-Means*
 - *Dimension reduction using the singular value decomposition*
 - *Outlook*

Formal requirements for participation: *none*

Recommended requirements for participation:

- *Mathematics for Students of Economics Descriptive Statistics and Probability Theory*
- *Statistical Inference and Multivariate Statistics*
- *Programming skills (preferably in R or in a matrix- and—or object- oriented language)*

Teaching and examination language: *German*

Teaching methods/course types:

- *Reading assignments*
- *Lecture*

- *Tutorial*
- *Participants should bring a charged laptop with an installed version of R and RStudio.*

ECTS awarding criteria: *Final exam (90 minutes) at the end of semester*

Workload/ Distribution of ECTS credits:

- *42 h = Preparation Lecture*
- *28 h = Time of attendance lecture*
- *28 h = Time of attendance tutorial*
- *28 h = Preparation and post-processing tutorial*
- *24 h = Exam preparation*
- *150 h = Total workload*

Modul grade: *Written exam (100%)*

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- *Primary literature*
Baumer, B.S, Kaplan, D.T. und Horton, N.J. (2017): Modern Data Science with R. CRC Press.
- *Secondary literature*
Wickham, H. und Grolemund, G. (2016): R for Data Science - Import, tidy, transform, visualize, and model data. O'Reilly
Will be announced in the kick-off meeting.
**Limit due to capacity restriction in computer pools.*

Design of Production and Logistics Systems (KP& L)

Module title	Design of Production and Logistics Systems (KP& L)
Module title German	Konfigurierung von Produktions- und Logistiksystemen (KP& L)
Module number	88-021-SCM01-H-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	SCM and Operations
Module Coordinator	Prof. Dr. Heinrich Kuhn
Credit Points (ECTS)	5 ECTS

Learning outcomes: *Students*

- *can apply their knowledge of current methods and concepts for configuring production and logistics systems.*
- *analyse the relevant quantitative decision models.*
- *are able to apply practice-relevant solution algorithms to the learned decision models.*
- *can implement models and solve them with a standard solver.*
- *critically evaluate alternatives to the configuration of production and logistics systems.*
- *acquire the ability to implement planning systems in production and logistics in operational practice.*

Contents and Topics:

- *Basics of Industrial Production*
- *Facility and Warehouse Location*
- *Concepts of Production Organization*
- *Systems Analysis with Queuing Models*
- *Facility Layout Planning*

- *Design of Flow Line Manufacturing Systems*
- *Design of Cellular Manufacturing Systems*
- *Design of Flexible Manufacturing Systems*

Formal requirements for participation: *none*

Recommended requirements for participation:

- *Fundamental knowledge in Operations Management*
- *At least basic knowledge in Statistics, Probability Theory and Quantitative Methods*

Teaching and examination language: *German*

Teaching methods/course types:

- *Lecture*
- *Tutorial*

ECTS awarding criteria: *Written exam (90 Minutes) at the end of semester*

Workload/ Distribution of ECTS credits:

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

Modul grade: *Final exam (100%)*

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- *Askin, R. G. und C. R. Standridge, Modeling and Analysis of Manufacturing Systems, New York (Wiley) 1993.*
- *Günther, H.-O. und H. Tempelmeier, Produktionsmanagement, 2. Aufl., Berlin (Springer) 1995.*
- *Kuhn, H., Modelle und Lösungsverfahren zur Konfigurationsplanung von Fließproduktionssystemen, in: Betriebswirtschaftliche Forschung und Praxis 53(2001)5, S. 199-211*
- *Heragu, S., Facilities Design, Boston (PWS Publishing Company) 1997.*
- *Singh, N. und D. Rajamani, Cellular Manufacturing Systems: Design, Planning and Control, London (Chapman and Hall) 1996.*
- *Tempelmeier, H. und H. Kuhn, Flexible Manufacturing Systems - Decision Support for Design and Operation, New York (Wiley) 1993.*

Decision Science

Module title	Decision Science
Module title German	Betriebswirtschaftliche Entscheidungstheorie
Module number	88-021-MG08-H-0507
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Economic Ethics, esp. Corporate Governance
Module Coordinator	Prof. Dr. Kai Sandner
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Students obtain advanced knowledge in managerial decision theory*
- *They will be able to differentiate between decision situations and analyze those situations*
- *At the heart will be the depiction of real-life decision situations in formal models*
- *Students will learn to apply the various decision-theoretic methods, which allows them to derive optimal solutions from the formal models*
- *Thus, the course especially stimulates analytical thought, model building, including the ability to solve the models, and the derivation of implications in real-world practical decision situations*
- *Participants will gain a thorough understanding of the importance and the value of information in and by means of different decision situations*

Contents and Topics:

- *Basics*
- *Basic model*
- *Decisions under certainty*
- *Decisions under risk*
- *Decisions under uncertainty*

- *Decisions with variable information structure*
- *Information systems*
- *Decisions with consciously acting counterparts*
- *Decisions of board*
- *Multistage decisions*

Formal requirements for participation:

- *None*

Recommended requirements for participation:

- *Mathematics*
- *Probability theory and statistics*

Teaching and examination language:

- *German*

Teaching methods/course types:

- *Lecture incl. examples and exercises*
- *Tutorial repeats and deepens the content of lecture by using exercises*

ECTS awarding criteria:

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

Workload/ Distribution of ECTS credits:

- *21 h = Time of attendance in class*
- *21 h = Time of attendance in tutorial*
- *21 h = Preparation and postprocessing of the lecture*
- *21 h = Preparation and postprocessing of the tutorial*

- 66 h = Exam preparation
- 150 h = Total workload

Modul grade:

- Exam (100%)

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- Bamberg, G. et al. (2008): *Betriebswirtschaftliche Entscheidungstheorie*, 14th ed., Vahlen, Munich
- Bamberg, G. et al. (2007): *Arbeitsbuch zur betriebswirtschaftlichen Entscheidungstheorie*, 2nd ed., Vahlen, Munich
- Parmigiani, G., Inoue, L. (2009): *Decision Theory – Principle and Approaches*, John Wiley and Sons, Chichester
- Holler, M. J., Illing, G. (2009): *Einführung in die Spieltheorie*, 7th ed., Springer, Berlin et. al.

Discover Germany: Society, Politics, Economy, Culture

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

Learning outcomes: *This module helps students to*

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

Contents and Topics:

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

Formal requirements for participation: *none*

Recommended requirements for participation: *none*

Teaching and examination language: *English*

Teaching methods/course types:

- *Interactive Lecture*
- *Excursion*

ECTS awarding criteria: *none*

Workload/ Distribution of ECTS credits: *16 contact hours*

Modul grade: *none*

Polyvalence with other degree programs/accessibility notes: -

Remarks: *To be announced in class*

Economics of Consumption: Theory and Experimental Evidence

Module title	Economics of Consumption: Theory and Experimental Evidence
Module title German	Economics of Consumption: Theory and Experimental Evidence
Module number	88-021-WM02-H-0719
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Economics, esp. Microeconomics
Module Coordinator	Prof. Dr. Alexander M. Danzer
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Students of the course deepen their knowledge and understanding about advanced microeconomic theories of consumption.*
- *Students develop detailed and reflected views on potential biases in consumption choices and consumer research.*
- *They are able to understand the challenge of scientifically test consumer theories taking into account scientific considerations.*
- *Students acquire knowledge of experimental studies and integrate the existing and new knowledge to implement a consumption experiment under guidance.*

Contents and Topics:

- *Experimental approaches*
 - *Experiments as gold-standard*
 - *Lab vs. field experiments*
 - *Treatment*
- *Advanced consumption theories*

- *Inter-temporal consumption: Time discounting*
- *Decisions under uncertainty: Nudging, cognitive load*
- *Overconsumption*
- *Ethical consumer behavior*

Formal requirements for participation:

- *None*

Recommended requirements for participation:

- *Basics in Microeconomics and Statistics*

Teaching and examination language:

- *English*

Teaching methods/course types:

- *Lectures*
- *Tutorials*
- *Practical implementation of an experiment*

ECTS awarding criteria:

- *Performance record rated at least “sufficient”: Term paper*

Workload/ Distribution of ECTS credits:

- *30 h = Time of attendance lecture*
- *30 h = Preparation and post-processing lecture*
- *20 h = Time of attendance tutorial*
- *70 h = Term paper*
- *150 h = Total workload*

Modul grade:

- *Term paper (15 pages) (100%)*

Polyvalence with other degree programs/accessibility notes:

- *Business & Psychology M.Sc.*

Remarks:*Readings:*

- *Glenn W. Harrison and John A. List: Field Experiments, Journal of Economic literature*
- *Stefano DellaVigna: Psychology and Economics: Evidence from the Field, Journal of Economic literature*
- *Sally Sadoff, Anya Savikhin Samek, Charles Sprenger: Dynamic Inconsistency in Food Choice: Experimental Evidence from a Food Desert, Forthcoming in Review of Economic Studies*

Economics of Innovation

Module title	Economics of Innovation
Module title German	Economics of Innovation
Module number	88-021-SRI01-H-0717
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Economics, esp. Macroeconomics
Module Coordinator	Prof. Dr. Simon Wiederhold
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Students develop the ability to apply modern empirical methods for analyzing the innovation process*
- *After successfully passing the module, students can describe the various stages of the innovation process, that is, invention, innovation, and diffusion.*
- *Students develop the ability to understand and assess the role of governments and financial markets for innovation and entrepreneurship*
- *Students apply the gained knowledge to assess the social and economic consequences of the diffusion of new technologies, such as the impact of broadband Internet on social capital and the labor market.*

Contents and Topics:

- *Invention: How to protect new knowledge?*
- *Innovation*
- *Financing innovation and entrepreneurship*
- *Who is more innovative: large firms or small firms?*
- *Human capital theory and entrepreneurship*

- *Regional innovation policies*
- *Supply-side innovation policies*
- *Demand-side innovation policies*
- *Diffusion of new technologies*
- *General Purpose Technologies*
- *Non-monetary effects of technology diffusion*
- *Impact of new technologies on social and economic outcomes*
- *Skill-biased technological change*

Formal requirements for participation: *none*

Recommended requirements for participation: *Basic knowledge in microeconomics and statistics*

Teaching and examination language: *German*

Teaching methods/course types:

- *Lecture*
- *Tutorial*

ECTS awarding criteria: *Written exam (120 minutes) at the end of the term.*

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)*
- *34 h = Exam preparation*
- *150 h = Total workload*

Modul grade: *Written exam (100%)*

Polyvalence with other degree programs/accessibility notes: -

Remarks: *The lecture is not based on a single textbook, but is mainly based on journal articles (literature will be announced during the lecture).*

Empirical Management Research

Module title	Empirical Management Research
Module title German	Empirische Managementforschung
Module number	88-021-IM08-H-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	International Management
Module Coordinator	Prof. Dr. Katja Gelbrich
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *In the course “Empirical Management Research,” students gain applied knowledge on pertinent research design (e.g., survey design) and analytical methods (e.g., regression analysis) used in social sciences. They understand how managers can use these methods for decision-making. 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.*
- *The adjunct tutorial contributes to achieving these learning outcomes. Students develop a deeper understanding of the knowledge taught in the lecture. The participants acquire the ability to transfer lecture contents to real-world problems. As such, students are able to confidently apply the analytical methods taught and to calculate them by using the statistic software SPSS. Upon completion of the course, participants will have acquired theoretical and applied method competencies in social sciences.*

Contents and Topics:

- *A: Overview and research designs*
 - *Introduction*
 - *Surveys*
 - *Experiments*
- *B: Quantitative methods*

- *Uni- and bivariate analyses*
- *Analysis of variance*
- *Regression analysis*
- *Factor analysis*
- *Cluster analysis*
- *C: Qualitative methods*
 - *Qualitative data collection*
 - *Qualitative data analysis*

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:

- *Lecture*
- *Tutorial*

ECTS awarding criteria: *The final exam (90 minutes) consists of a number of questions that need to be answered in a written form. It is based on the content presented during the lecture (60%) and the tutorial (40%).*

Workload/ Distribution of ECTS credits:

- *22.5 h = Time of attendance lecture*
- *39 h = Preparation and postprocessing lecture*
- *22.5 h = Time of attendance tutorial*
- *21 h = Preparation and postprocessing tutorial*
- *45 h = Exam preparation*
- *150 h = Total workload*

Modul grade: *Final exam (100%)*

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- *Bühl, A. (2016): SPSS 23: Einführung in die moderne Datenanalyse, 15th (or earlier) edition, Pearson.*
- *Bühner, M. (2004): Einführung in die Test- und Fragebogenkonstruktion, Pearson.*
- *Further literature to be announced in class.*

Entrepreneurial Management and Tourism

Module title	Entrepreneurial Management and Tourism
Module title German	Entrepreneurial Management und Tourismus
Module number	88-021-UF08-H-0812
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Center for Entrepreneurship
Module Coordinator	Prof. Dr. Harald Pechlaner
Credit Points (ECTS)	5 ECTS

Learning outcomes: *Students*

- *develop an awareness for responsible entrepreneurial thinking and action.*
- *will be able to make differentiated use of the terms management, leadership and entrepreneurship.*
- *gain insights into responsible entrepreneurial action in the context of start-ups and established companies.*
- *will implement the acquired concepts for entrepreneurial thinking and action in a strategic management context constructively using case studies*
- *will be brought into contact with companies in order to be able to discuss issues surrounding entrepreneurial management for forwardlooking action.*
- *will be able to understand tourism and destinations as networks offering chances and challenges within the context of management, entrepreneurship and leadership.*

Contents and Topics: *This module will touch upon different management and entrepreneurship theories. Entrepreneurial leadership is visualized by drawing on practical examples both from established and start-up companies and students learn exemplary ways of good sustainability practice. In dialog and conversational formats involving lecturers and students, the difference between management, leadership and entrepreneurship is identified and explained with the help of case studies. Amongst others, this module covers the following topic areas:*

- *Definition of terms: management, leadership, entrepreneurship*
- *Theoretical framework concepts in entrepreneurship and leadership*
- *Entrepreneurial leadership in established and young companies*
- *Establishing a contemporary reference to sustainability*

Formal requirements for participation: *none*

Recommended requirements for participation: *none*

Teaching and examination language: *English*

Teaching methods/course types:

- *Lecture (2 hours per week): presentation and teaching of theoretical foundations and concepts by the lecturer Seminar (2 hours per week):*
- *Guided and interactive development of projects in small groups (first third of the semester)*
- *Clarification of methodological foundations and challenges (first third of the semester)*
- *Interactive discussion on the basis of literature for further reading and case studies (first third of semester)*
- *Individual literature for further reading (during entire semester)*
- *Development and implementation of an academic presentation in small groups (first and second third of semester)*
- *Comparison and discussion of presentation topics by interactively involving the students (last third of the semester)*
- *Reflecting on the discussed topics and acquired contents (last third of the semester).*

ECTS awarding criteria: *Grade of assessment at least 'sufficient': Portfolio*

Workload/ Distribution of ECTS credits:

- *22,5 h = Face-to-face lecture*
- *10 h = Preparation and follow-up work for lectures*
- *22,5 h = Face-to-face seminar*

- 35 h = *Presentation*
- 60 h = *Examination preparation*
- 150 h = *Total workload*

Modul grade: *Portfolio (100%)*

Polyvalence with other degree programs/accessibility notes: -

Remarks: *Background:*

- *Freiling (2006): Entrepreneurship. Theoretische Grundlagen und unternehmerische Praxis. Vahlen, München.*
- *Timmons—Spinelli (2007): New venture creation. Entrepreneurship for the 21st century. 7th ed. Ed., McGraw-Hill—Irwin, Boston, Mass.*
- *Raich—Pechlaner—Hinterhuber (Hrsg.): Entrepreneurial Leadership. Profilierung in Theorie und Praxis. Gabler, Wiesbaden.*
- *Kuckertz (2017): Management: Corporate Entrepreneurship. Springer Gabler.*
- *Further reading is announced in seminar.*

From Idea to Commercialization: Start-Up School

Module title	From Idea to Commercialization: Start-Up School
Module title German	From Idea to Commercialization: Start-Up School
Module number	88-021-MS27-H-0719
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Innovation and Creativity
Module Coordinator	Prof. Dr. Shashi Matta
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Innovation teams in large or medium sized organizations, and entrepreneurs setting up a startup venture, face a set of common challenges, and challenges that are unique to their respective situation. This course aims to provide a simple blueprint for students aspiring to join innovation teams in large or medium sized companies and those aspiring to start their own ventures. The students learn the start-to-end process by working on a “live” project with a startup or developing an original idea for a new venture. After successfully completing the module, the students will be able to develop an idea for a start-up enterprise, identify viable funding options and launch their venture.*
- *The blend of strong theory and frameworks with applied, experiential learning will ensure deep learning of the blueprint developed for this course.*
- *Besides technical skills for Innovators and Entrepreneurs, students gain soft skills such as intense teamwork, communication, ability to receive and process critical feedback, and pitching to experienced entrepreneurs. They learn how to analyze, discuss and to critically question business models and innovations. 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: Ideation, Iteration, and Business Models for Innovators and Entrepreneurs*
 - *Business Idea Generation in Innovation Teams, and in Startups*

- *Design Thinking Applied to Business Ideas*
- *Part II: Creating the Culture for Innovation Teams and Startups*
 - *Leadership Models and Team Formation*
 - *Problem Solving Techniques for Innovation Teams, and for Startups*
- *Part III: Prototyping and Funding Mechanisms*
 - *What is Prototyping? Prototype Testing, Prototype to Final Product*
 - *Funding for Innovations in Large Organizations, and Funding Mechanisms for Startups*
- *Part IV: Principles for Execution in Innovation Teams and Startups*
 - *The Lean Startup and Agile Methods*
 - *Scrum*
- *Part V: Commercialization*
 - *Go-to-Market Strategies*
 - *Launch Plan and Execution*
- *Part VI: Innovation and Startup Scalability*
 - *How to scale an Innovation or a Startup Venture*
 - *Competing, Failing, and Plan B*
- *Part VII: Challenges and Learning, Exit Strategies*
 - *Challenges and Learning for Large Companies*
 - *Unique Challenges and Learning for Startups, Exit Strategies*

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)*
- *Team Project*

ECTS awarding criteria: *Portfolio 100%*

Students are required to form teams for the Team Project and submit a portfolio, which includes a presentation and a written report. Each team is required to work as team of startup co-founders on an original idea of their own, or as a consultant team for an already existing startup. Student teams will work on this project by applying all course learnings to this project. Student teams will make their final presentations to their partner organization and the class and submit the written report, which comprises the portfolio. Each component constitutes 50% of the final portfolio grade.

Workload/ Distribution of ECTS credits:

- *70 h = Time of attendance: Lectures and Tutorials*
- *35 h = Pre and post preparation for Lectures and Tutorials*
- *45 h = Project Work*
- *150 h = Total workload*

Modul grade: *Portfolio 100%*

Polyvalence with other degree programs/accessibility notes: -

Remarks: *The readings for this course include journal articles, select chapters from books, reference articles, simulations and cases published by Harvard Business Publishing, and will be provided in the detailed syllabus.*

German, European and International Law of Corporations and Groups

Module title	German, European and International Law of Corporations and Groups
Module title German	Kapitalgesellschaftsrecht, Konzernrecht, europäisches und internationales Gesellschaftsrecht
Module number	88-021-WR04-S-VL-0408-20172.001
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	International Business Law
Module Coordinator	Prof. Dr. iur. Claus Luttermann
Credit Points (ECTS)	5 ECTS

Learning outcomes: *Students will achieve further knowledge in Corporate Law by reference to the related European and International Law. The connection to the Law of Groups is going to be outlined. Within the integrated tutorial the contents shall be strengthened by dealing with practical cases.*

Contents and Topics:

- *Structures and principles of commercial corporations, especially of*
- *the public limited company (Aktiengesellschaft—AG)*
- *the limited liability company (Gesellschaft mit beschränkter Haftung—GmbH)*
- *company-groups (Konzerne)*
- *the European public limited company (SE)*

Formal requirements for participation: *none*

Recommended requirements for participation: *Private Law I and II*

Teaching and examination language: *German*

Teaching methods/course types: *Lecture and Tutorial*

ECTS awarding criteria: *Written exam of 90 minutes at the end of semester*

Workload/ Distribution of ECTS credits:

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

Modul grade: *Final exam (100%)*

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- *Wilhelm, Kapitalgesellschaftsrecht*
- *Eisenhardt, Gesellschaftsrecht*
- *K. Schmidt, Gesellschaftsrecht*
- *DuPlessis/Großfeld/Luttermann et al. German Corporate Governance in European and international Context, 3rd ed. 2017*

International Company Taxation

Module title	International Company Taxation
Module title German	Internationale Unternehmensbesteuerung
Module number	88-021-TA02-H-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	BA and Business Taxation
Module Coordinator	Prof. Dr. Reinald Koch
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Students learn the profit tax regulations governing the taxation of cross-border business cases and apply these regulations in order to independently solve cases. In doing so, students also learn to apply the use of the sources of law relevant for this topic.*
- *Students will achieve an understanding for problems, resulting from the increasing degree of cross-border business activities for taxation and understand the resulting tax planning options for companies. Students gain the ability to solve 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 course, students will have gained the necessary knowledge to solve tax issues in an international context and to critically evaluate current reform proposals*

Contents and Topics:

- *Basics of international company taxation*
- *Sources of international tax law*
- *Tax treatment of inbound-investments*
- *Tax treatment of outbound-investments*
- *International tax planning*
- *Current developments in international tax law*

Formal requirements for participation: *none*

Recommended requirements for participation: *Basics of company taxation (recommended)*

Teaching and examination language: *German*

Teaching methods/course types:

- *Lecture*
- *Tutorial*

ECTS awarding criteria: *Gained competences are tested in a written exam (90 minutes).*

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: -

Remarks: *Literature is provided in the Opening Session*

International Transfer Pricing and Income Allocation

Module title	International Transfer Pricing and Income Allocation
Module title German	Internationale Verrechnungspreise und Gewinnabgrenzung
Module number	88-021-TX02-H-0719
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Economics, esp. Public Finance
Module Coordinator	Prof. Dr. Dominika Langenmayr
Credit Points (ECTS)	2,5 ECTS

Learning outcomes: *Transfer pricing is the most discussed topic of international tax law. The design of transfer pricing systems directly influences the group companies' taxable profits in the individual countries and thus also has an impact on the group tax rate.*

- *After completing the module, you will have an overview of the relevant laws, regulations, administrative instructions and other guidelines in the field of transfer pricing and can independently apply them to new questions.*
- *You know the different transfer pricing methods and based on your knowledge of the strengths and weaknesses of these methods, you can decide when to apply which method.*
- *After the course, you can identify transfer pricing risks and identify the need for action.*
- *You are familiar with the structure and procedure of a typical transfer pricing documentation and a tax audit using an example.*
- *After the course, you will also be familiar with the principles for profit attribution between the parent company and the permanent establishment.*
- *You understand the possibilities for avoiding or eliminating double taxation risks.*

Contents and Topics:

- *Basics of transfer pricing*

- *Specific problems in the field of transfer pricing*
- *Profit attribution between parent company and permanent establishment*
- *Avoidance/ elimination of double taxation*

Formal requirements for participation: *none*

Recommended requirements for participation: *Basic knowledge in tax law*

Teaching and examination language: *German*

Teaching methods/course types:

- *Lecture*
- *Discussion*
- *Case Studies*

ECTS awarding criteria: *In working groups, a presentation on a given question is to be prepared, presented and discussed.*

Workload/ Distribution of ECTS credits:

- *15 h = Attendance time lecture*
- *15 h = Lecture preparation and follow-up*
- *4 h = Attendance time seminar*
- *41 h = Preparation case study*
- *75 h = Workload in total*

Modul grade: *Presentation about a specific topic and discussion*

Polyvalence with other degree programs/accessibility notes: -

Remarks: *Literature will be announced in the preliminary discussions*

Law of Succession and Civil Litigation Law

Module title	Law of Succession and Civil Litigation Law
Module title German	Erbrecht und Zivilprozessrecht
Module number	88-021-WR01-H-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Civil Law, Civil Litigation Law and Insolvency Law
Module Coordinator	Prof. Dr. jur. Christian Heinrich
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *The students will acquire the knowledge of Law of Succession and in a second part the basic knowledge of Civil Litigation Law.*
- *Once the course has been successfully completed, students can assign and evaluate inheritance and civil procedural issues by using their generated knowledge and develop and present practical solutions.*

Contents and Topics:

- *Part I: Basic knowledge of Civil Litigation Law*
- *Part II: Basic knowledge of Law of Succession*

Formal requirements for participation: *none*

Recommended requirements for participation: *Private Law I and II*

Teaching and examination language: *German*

Teaching methods/course types: *Lecture*

ECTS awarding criteria:

Workload/ Distribution of ECTS credits:

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

Modul grade: *Exam (100 %)*

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- *Leipold, Erbrecht*
- *Brox/Walker, Erbrecht*
- *Musielak, Grundkurs ZPO*
- *Grunsky, Zivilprozessrecht*

Management Control Systemy

Module title	Management Control Systemy
Module title German	Systeme der Unternehmenssteuerung
Module number	88-021-CO03-H-0507
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Ethics and Corporate Governance
Module Coordinator	Prof. Dr. Kai Sandner
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Comprehensive overview over the various possibilities of exerting management control in different types of firms*
- *Knowledge on the behavioural differences between individuals and on how those differences are important for the design of management control systems*
- *Emphasis on how sustainability can be incorporated in the day-to-day controlling of firms*
- *Skill set to apply the lessons learned to practical cases*
- *Training of participants' problem solving and presentation skills*
- *After completing the module, students will be able to plan and implement management control systems, which orient employees in firms towards the set goals and strategies*

Contents and Topics:

- *The module is focused around ways to exert management control in firms.*
- *Goals and strategy are a starting point. Every firm will have a different focus. Taking this focus to be a given, it is the subject of the lecture to discuss several instruments that help firms to influence employees at different hierarchical layers such that a firm's goals can best be accomplished.*
- *The module puts emphasis on the differences between human beings and on sustainability. It has a strong behavioural and ethical focus. We will answer the question what the consequences of both issues will be for how we design and exert management control.*

- *In the lecture, we will discuss different alternatives to exert management control, namely results controls, action controls, and people controls (= personnel and cultural controls).*
- *In course of the module, we will develop the advantages and disadvantages that the many instruments to exert management control have. From that, we will derive holistic recommendations for the design of "Management Control Systems".*

Formal requirements for participation: *none*

Recommended requirements for participation: *No prerequisites required. Basics from earlier modules can help.*

Teaching and examination language: *English*

Teaching methods/course types:

- *Lecture.*
- *Examples and case studies (including short videos).*
- *Discussions.*
- *Solution of a case study (in teams of two students) and presentation of results.*

ECTS awarding criteria: *Open exam questions (90 minutes) test students' knowledge on the content of the lecture. Since the lecture is strongly examples-based and uses case studies, the exam questions will reflect this emphasis. Students are in addition required to jointly (teams of two students) solve a case study and present and discuss their solution in front of the class (max. 60 minutes).*

Workload/ Distribution of ECTS credits:

- *44 h = Time of attendance lecture and tutorial*
- *34 h = Preparation and post-processing lecture and tutorial*
- *32 h = Exam preparation*
- *40 h = Solution of case study*
- *150 h = Total workload*

Modul grade:

- *Exam paper (60%)*
- *Solution of case study and presentation of results (40%)*

Polyvalence with other degree programs/accessibility notes: *Business & Psychology M.Sc.*

Remarks:

- *The module is strongly based on:*
 - *Merchant, K. A. and Van der Stede, W. A., Management Control Systems, FT Prentice Hall, 2012 (third edition). [MS]*
- *Further readings:*
 - *Anthony R. N. and Govindarajan V., Management Control Systems, McGraw Hill, 2007 (twelfth edition). [AG]*
 - *Davila, T., Epstein, M. J. and Shelton, R. D., Making Innovation Work, Pearson Education, Inc. publishing as FT press, 2013. [DES]*
 - *Homburg, C., Schäfer, H. and Schneider, J., Sales Excellence, Gabler Publishing, Wiesbaden, 2006 (fourth edition). [HSS]*
 - *Kaplan, S. K. and Norton, N. P., The Balanced Scorecard – Translating Strategy into Action, Boston, 1996. [KN]*
 - *Rothaermel, F. T., Strategic Management, McGraw-Hill Irwin, 2013. [R]*

Master thesis

Module title	Master thesis
Module title German	Masterarbeit
Module number	-
Level	Master module
Course rotation	Winter 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: *The topic of the Master's thesis can be issued at the earliest when mandatory or required elective modules of the programme have been successfully completed to the extent of at least 40 percent of the total ECTS credits achievable for the programme (see APO).*

Recommended requirements for participation: *none*

Teaching and examination language: *German and English*

Teaching methods/course types: *Self-contained scientific work*

ECTS awarding criteria: *During six month, the student has to work self-contained on a scientific topic and write a paper about it. The work is evaluated by the expert representative who defined the topic and possibly a second reviewer*

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

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

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*

Master Thesis Colloquium Taxation

Module title	Master Thesis Colloquium Taxation
Module title German	Masterarbeiten-Kolloquium Taxation
Module number	88-021-MA1.2-H-0720
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration, esp. Business Taxation & Economics, esp. Public Finance
Module Coordinator	Prof. Dr. Reinald Koch
Credit Points (ECTS)	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 apply knowledge obtained in other courses to new questions.*
- *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 and English*

Teaching methods/course types:

- *Presentation*
- *Discussion*

ECTS awarding criteria: -

Workload/ Distribution of ECTS credits:

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

Modul grade: -

Polyvalence with other degree programs/accessibility notes: -

Remarks: *Will be announced in the colloquium.*

Modeling and Optimization with OPL

Module title	Modeling and Optimization with OPL
Module title German	Modellierung und Optimierung mit OPL
Module number	88-021-SCM02-H-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration, Supply Chain Management and Operations
Module Coordinator	Prof. Dr. Heinrich Kuhn
Credit Points (ECTS)	5 ECTS

Learning outcomes: *Students*

- *learn to model real life business problems e.g. from production and logistics by applying mathematical programming techniques.*
- *can independently implement mathematical models by using OPL on a PC.*
- *are able to solve the models in IBM ILOG CPLEX Optimization Studio and interpret the results.*
- *deepen their knowledge in several different modeling techniques.*

Contents and Topics:

- *Basics of linear optimization*
- *Introduction to CPLEX Optimization Studio — OPL*
- *Techniques of binary modeling*
- *Optimization of graph problems*
- *Problems with multiple objective functions*
- *Simple techniques of stochastic optimization*
- *OPL interfaces to other applications*

Formal requirements for participation: *none*

Recommended requirements for participation:

- *Basic understanding of decision problems existing in the functional areas of production and logistics (production planning, material requirements planning, resource planning and scheduling amongst others).*
- *Theoretical understanding of linear optimization is an advantage*

Teaching and examination language: *English*

Teaching methods/course types:

- *Lecture*
- *Exercises*
- *Project Paper*

ECTS awarding criteria:

- *In addition to the practical use of a software tool, the course teaches basic theoretical concepts and contents of modeling and optimization. These can only be examined in a written exam. Therefore, for didactic reasons, an exam is mandatory in addition to the written and oral report on the project work.*
- *The project paper serves the assessment of the understanding of the modeling language. The written exam tests the understanding of the modeling techniques discussed in the course. Both assessment methods are necessary to test the comprehensive course content.*
- *For the project paper (2-5 pages, as well as implementation) the participants get a randomly assigned fictive, extensive decision problem. For this problem, the following has to be prepared:*
 - *a modeling of the problem as a mathematical program, as well as explanation of the program*
 - *an implementation of the program in OPL*
 - *a verbal and graphical explanation of the of the results for the original problem*
- *The grading of the project paper is done by the following criteria:*
 - *correctness of modeling and implementation as well as of the results (60%)*
 - *clarity, comprehensibility and efficiency of the implementation (30%)*

- correct language, typesetting and outer form of the paper (10%)
- The written exam lasts 45 minutes and a total of 45 credits can be achieved.

Workload/ Distribution of ECTS credits:

- 24h = Presence time in lecture and exercise sessions
- 24h = Preparation and reworking of the lecture and exercises
- 62h = Preparation of the project paper
- 8h = Presentation preparation
- 8h = Presentation preparation
- 32 h = Exam preparation
- 150 h = Total workload

Modul grade:

- Project paper 40%
- Presentation of project work 10%
- Written exam 50%

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- Kallrath, Josef and John M. Wilson: *Business Business optimisation using mathematical programming*.
- Macmillan, Basingstoke, 1997
- Popp, Andreas: *Modellierung und Optimierung mit OPL*. epubli, 2015
- Taha, Hamdy A.: *Operations Research: an introduction*. 8th ed., Pearson Prentice Hall, Upper Saddle
- River (NJ), 2007

New Product Development

Module title	New Product Development
Module title German	New Product Development
Module number	88-021-MS29-H-0720
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	ABWL, sales and Marketing
Module Coordinator	Prof. Dr. Joachim Büschken
Credit Points (ECTS)	5 ECTS

Learning outcomes: *Students can expect to take away from the course a sound understanding of new product development (NPD) processes as well as useful tools, techniques and organizational structures that support new product development practice. Although the course focuses on the application of these principles to new product development in firms, they are more broadly applicable to product or service innovation in general – e.g. to non-profit organizations and governmental policy. More specifically:*

- *Participants develop a theory-based understanding of structured new product development processes,*
- *learn the fundamental workings of and how to apply the necessary tools, techniques and organizational structures that support new product development practice,*
- *learn how business functions (marketing, SCM, engineering etc.) interact in the process of NPD,*
- *learn how to reflect expected outcomes in the context of economy, environment and society,*
- *and how to interact with project team members productively towards these ends.*

Contents and Topics:

- *This course aims at developing the interdisciplinary skills required for successful new product development in today's competitive marketplace. Towards this end, the course covers all aspects of new product (or service) development from ideation to market introduction strategy. The focus is on how to structure and manage this process in order to maximize the probability of success.*

NPD in firms is typically a cross-functional team effort. How to manage this organizational structure is at the core of the course.

- *Instruction in a lecture-type format delivers a theory-based understanding of the elements of new product development, its structure and organization as well as supporting techniques and methods.*
- *Students join forces on small product development teams to step through the new product development process in detail, learning about the available tools and techniques to execute each process step along the way. Each student brings his or her own perspective to the team effort and must learn to synthesize that perspective with those of the other students in the group to develop a marketable product or service. Team projects culminate in a presentation of a detailed new product or service concept, explaining its genesis as well as technical and economic feasibility to all course participants.*

Formal requirements for participation: *none*

Recommended requirements for participation: *none*

Teaching and examination language: *English*

Teaching methods/course types:

- *Lecture-type instruction*
- *Tutorials on team projects*
- *Milestone presentations on team projects and discussion*

ECTS awarding criteria:

- *Grading is based on a portfolio consisting on the team project and an individual homework (essaytype).The team project will be documented in written form (30-40 pages), provided by the team and will be presented in a suitable format and discussed in class. The team project documents the practical application of the knowledge and capabilities obtained in the course using a case study. Grading of the team project will be based equally on written documentation and its presentation and discussion. For presentation and discussion, all team members shall be personally present. The schedule for the team project (deadline for documentation, presentation/discussion) will be announced at the beginning of the term.*
- *The essay is a written homework with a length of about 8-10 pages. Its topic is based on the team project, extending its focus conceptually and in a meaningful way. Each team member is*

supposed to provide a suitable, individual topic proposal for this purpose. The essay documents the author's capability to discuss a conceptual issue in the context of new product development and based on the team project in a coherent, written fashion. The essay is to be submitted until the end of the semester.

- *For final grading, the team project is weighted 60%, the essay 40%.*

Workload/ Distribution of ECTS credits: *This course is designed for an approximate workload of about 10h/week. The team project is designed for a total workload of 120h per project, distributed uniformly across team members and semester. Allocation of workload in (total) hours is as follows:*

- *21 h = Presence time in lecture*
- *21 h = Preparation and reworking exercises*
- *37 h = Preparation and reworking of literature*
- *21 h = Presence time in tutorials*
- *30 h = Team project*
- *20 h = Essay*
- *150 h = Total Workload*

Modul grade: -

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- *Main reading: Ulrich, Karl T., Eppinger, Steve D., and Yang, Maria C., Product Design and Development. 7th ed., McGraw-Hill Education, 2020.*
- *Supplementary literature and case material will be identified and made available for specific topics in this course on an as-needed basis.*

Operations Research

Module title	Operations Research
Module title German	Operations Research
Module number	88-021-MG03-H-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration, Supply Chain Management and Operations
Module Coordinator	Prof. Dr. Heinrich Kuhn
Credit Points (ECTS)	5 ECTS

Learning outcomes: *The student is given:*

- *A basic introduction in the methods of Operations Research (OR),*
- *A basic understanding of economical decision and analytical problems.*
- *The ability to model and solve complex economic problems with mathematical methodology.*

Contents and Topics:

- *Basic Concepts of Operations Research*
- *Quantitative Modelling*
- *Linear Optimization, Simplex, Duality*
- *Discrete and Combinatorial Optimization, Branch & Bound*
- *Graph Theory*
- *Dynamic Optimization*
- *Introduction to IBM ILOG CPLEX Optimization Studio*

Formal requirements for participation: *none*

Recommended requirements for participation:

- *Basic knowledge in Business Administration, Operations Management and BA & OR*
- *Basic knowledge in Mathematics and Statistics*

Teaching and examination language: *German*

Teaching methods/course types:

- *Lecture*
- *Interactive Tutorial*
- *Online-Tests*

ECTS awarding criteria: *Written final exam (90 minutes)*

Workload/ Distribution of ECTS credits:

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

Modul grade: *Final exam (100%)*

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- *Domschke, W. and Drexl, A., Einführung in Operations Research, 6th ed., Berlin (Springer) 2005.*
- *Domschke, W. et al., Übungen und Fallbeispiele zum Operations Research, 3rd ed., Springer, Berlin–Heidelberg, 2000*
- *Kallrath, J and Wilson, J. M., Business Optimization using mathematical Programming, London (Macmillan) 1997*

- *Winston, W.: Operations Research - Applications and Algorithms. 4th ed., Belmont, Calif. (Duxbury), 2004.*
- *Taha, H. A., Operations Research, 7th ed., Upper Saddle River, N.J. (Prentice Hall) 2003.*
- *Zimmermann, W.; Stache, U.*

Operations Research Seminar

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

- *Operations Research*
- *Programming*
- *Algorithms and data structures*
- *Usage of solver (CPLEX, Gurobi or similar)*

Teaching and examination language:

- *German*

Teaching methods/course types:

- *Workshop*
- *Discussion*
- *Presentation*

ECTS awarding criteria:

- *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 of seminar paper 20%*

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- *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

Module title	Project in Service and Innovation Management
Module title German	Projekt im Dienstleistungs- und Innovationsmanagement
Module number	88-021-MS12.04-H-0519
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration, Organisational Theory and Human Resource Management
Module Coordinator	Prof. Dr. Jens Hogreve
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Students transfer their theoretical knowledge to real-world issues*
- *Students get insights into decision making in companies and processes and evaluate them*
- *Students create new solutions to complex decisions*

Contents and Topics: *As the seminar mainly includes the solution of a genuine operational problem, the content of the seminar varies every term. Seminars in the past focused on a broad variation of topics such as human resources management, management of a product portfolio, reorganization etc.*

Formal requirements for participation: *none*

Recommended requirements for participation: *Recommended: knowledge in corporate development, organisational theory and change management*

Teaching and examination language: *German*

Teaching methods/course types: *Team work under coordination of the lecturers*

ECTS awarding criteria:

- *Presentation (20 minutes): Students will have to work in groups on the solution of an operational problem. Therefore, presentations of the theoretical basics and the practical solutions are held and discussed in class*
- *Management Summary: After finishing presentations, the main and most important points have to be summarized.*

Workload/ Distribution of ECTS credits:

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

Modul grade: *Portfolio 100%*

Polyvalence with other degree programs/accessibility notes: *Business & Psychology M.Sc.*

Remarks: *Will be announced during the seminar*

Project-based course “Management and Leadership”

Module title	Project-based course “Management and Leadership”
Module title German	Projektstudium „Management und Führung“
Module number	88-021-WLM09-H-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration, Organisational Theory and Human Resource Management
Module Coordinator	Prof. Dr. Max Ringlstetter
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Students transfer their theoretical knowledge to real-world issues*
- *Students get insights into decision making in companies and processes and evaluate them*
- *Students create new solutions to complex decisions*

Contents and Topics: *As the seminar mainly includes the solution of a genuine operational problem, the content of the seminar varies every term. Seminars in the past focused on a broad variation of topics such as human resources management, management of a product portfolio, reorganization etc.*

Formal requirements for participation: *none*

Recommended requirements for participation: *Recommended: knowledge in corporate development, organisational theory and change management*

Teaching and examination language: *German*

Teaching methods/course types: *Team work under coordination of the lecturers*

ECTS awarding criteria:

- *Presentation (20 minutes): Students will have to work in groups on the solution of an operational problem. Therefore, presentations of the theoretical basics and the practical solutions are held and discussed in class*
- *Management Summary: After finishing presentations, the main and most important points have to be summarized.*

Workload/ Distribution of ECTS credits:

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

Modul grade: *Portfolio 100%*

Polyvalence with other degree programs/accessibility notes: *Business & Psychology M.Sc.*

Remarks: *Will be announced during the seminar*

Quasi-experimental Policy Evaluation

Module title	Quasi-experimental Policy Evaluation
Module title German	Quasi-experimental Policy Evaluation
Module number	88-021-BAP06-H-0520
Level	Master module, Doctoral module
Course rotation	Winter term
Degree program hosting the module	PhD
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Economics, esp. Microeconomics
Module Coordinator	Prof. Dr. Alexander Danzer
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Students of the course acquire detailed knowledge about the economics and econometrics of policy evaluation.*
- *Students learn about key debates and problems in the economics of policy evaluation.*
- *They are able to apply quantitative techniques and reproduce the results of a published empirical paper which evaluates actual policy interventions in particular fields of economics.*
- *Students have developed the facility to apply economic models and quantitative techniques to evaluate actual policy interventions.*

Contents and Topics:

- *Introduction: Research methods to identify causal effects in the economics of policy evaluation*
- *Randomized experiments*
- *Quasi experiments:*
 - *Diff-in-Diff*
 - *Regression discontinuity design*
 - *Regression kink design*
- *Matching*

- *Synthetic control groups*
- *Two stage estimation*
 - *Instrumental variables*
 - *Heckman selection model*

Formal requirements for participation:

- *None*

Recommended requirements for participation:

- *Mathematics, Statistics*

Teaching and examination language:

- *English*

Teaching methods/course types:

- *Lectures*
- *Group discussions*
- *Practical work assignment (re-estimation)*

ECTS awarding criteria:

- *Performance record rated at least “sufficient”: Term paper*
- *The assessment is based on a term paper which contains a simple re-estimation exercise using one of the presented econometric techniques. Students are required to present the outline and econometric approach of their term paper in a brief presentation in class.*

Workload/ Distribution of ECTS credits:

- *25 h = Time of attendance*
- *25 h = Preparation and post-processing*
- *100 h = Term paper*

- 150 h = Total workload

Modul grade:

- Term paper (100 %)

Polyvalence with other degree programs/accessibility notes:

- *Business & Psychology M.Sc.*

Remarks:

- Participation limit 10
- Readings:
 - Angrist, Joshua D. and Jörn-Steffen Pischke (2008). *Mostly Harmless Econometrics*.
 - Robert J. LaLonde (1986). *Evaluating the Econometric Evaluations of Training Programs with Experimental Data*. *The American Economic Review*, Vol. 76, No. 4 (Sept.), pp. 604-620.
 - Krueger, Alan B. (1999). *Experimental Estimates of Education Production Functions*. *The Quarterly Journal of Economics*, Vol. 114, No. 2 (May), pp. 497-532.
 - Meyer, Bruce D. (1995). *Natural and Quasi-experiments in Economics*. *Journal of Business and Economic Statistics*, Vol. 13, No. 2 (April), pp. 151-161.
 - Angrist, Joshua D. and Victor Lavy (1999). *Using Maimonides' Rule to Estimate the Effect of Class Size on Scholastic Achievement*. *The Quarterly Journal of Economics*, Vol. 114, No. 2 (May), pp. 533-575.
 - Blundell, Richard, Costas Meghir, Monica Costa Dias and John Van Reenen (2004). *Evaluating the Employment Impact of a Mandatory Job Search Program*. *Journal of the European Economic Association*, Vol. 2, No. 4 (June), pp. 569-606.
 - Imbens, Guido W. and Joshua D. Angrist (1994). *Identification and Estimation of Local Average Treatment Effects*. *Econometrica*, Vol. 62, No. 2 (March), pp. 467-475.

Research Project Marketing

Module title	Research Project Marketing
Module title German	Forschungsprojekt Marketing
Module number	88-021-MS23-S-SE-0408.20161.001
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	ABWL, Sales and Marketing
Module Coordinator	Prof. Dr. Joachim Büschken
Credit Points (ECTS)	5 ECTS

Learning outcomes: *The students learn the concept and practical application of research tasks through a problem set based on practical implications.*

Contents and Topics: *The content of the module varies between semesters. The current research topic will be announced before the start of the semester.*

- *In Groups, the participants define research questions.*
- *The relevant data sets for the research questions are available.*
- *The participants pre-process the data set according to their research questions and analyze the data set using quantitative methods, eventually also model driven.*
- *Discussion of resulting implications.*

Formal requirements for participation: *none*

Recommended requirements for participation: *Recommended prerequisites:*

- *Experience with quantitative methods*
- *Basic knowledge in statisitc software R*

Teaching and examination language: *German*

Teaching methods/course types: *At the start of the course, the students are assigned into groups. Then, the course will follow the milestones:*

- *1. Definition of the research topic*
- *2. Analysis of the data*
- *3. Final presentation*

ECTS awarding criteria:

- *Since the research subject is changing from semester to semester, the detailed assessment criteria will be announced at the beginning of the course.*
- *Due to the project character of this course, the assessment steps will be aligned to the specific project that is treated in the respective semester. Feedback given on milestone presentations will also serve as input for the further course of the project, which makes several coordinated assessments necessary.*
- *The portfolio assessment consists of:*
 - *Milestone presentations*
 - *Handling of the research question*
 - *Analysis of the data*
 - *Final presentation*

Workload/ Distribution of ECTS credits:

- *36 h = Time of attendance presentations*
- *114 h = Preparation and postprocessing presentations*
- *150 h = Total workload*

Modul grade: -

Polyvalence with other degree programs/accessibility notes: -

Remarks: *Additional literature will be specified at the beginning of the course.*

Research Projects Seminar

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

- *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.*

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:

- *Paper 70%*
- *Presentation 30%*

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- *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 Projects Seminar in Christian Social Ethics and Social Policy

Module title	Research Projects Seminar in Christian Social Ethics and Social Policy
Module title German	Forschungs-Projektstudium in der Christlichen Sozialethik und Gesellschaftspolitik
Module number	88-021-SRI05-H-1018
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Christian Social Ethics and Social Policy
Module Coordinator	Prof. Dr. André Habisch
Credit Points (ECTS)	5 ECTS

Learning outcomes: *Seminar participants*

- *acquire reflection and language skills in questions of intercultural ethics*
- *can independently work on and structure research topics.*
- *methodically and systematically examine the selected topics.*
- *expand their skills in the practical implementation of knowledge gained.*
- *can critically deal with existing research approaches and theoretical concepts and interpret the corresponding technical literature.*
- *expand their specialist knowledge in the respective subject area.*

In order to achieve these learning goals, a high degree of personal commitment, willingness for effective group work and close coordination with the supervising lecturer(s) are required.

Contents and Topics: *The participants are involved in an ongoing research project at the professorship. The contents and topics are based on the current issues that are dealt with there (e.g. practical wisdom, sustainable investments, digitisation, etc.). Events include:*

- *the study of relevant scientific journal literature and the acquisition of specialist knowledge for dealing with the relevant research problem.*

- *Further studies from related disciplinary contexts or from intercultural and international contexts.*

Formal requirements for participation: *none*

Recommended requirements for participation: *Advanced studies in the Master´s programm*

Teaching and examination language: *German/English*

Teaching methods/course types:

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

ECTS awarding criteria: *Paper and presentations ca. 15 pages of a project outline ca. 10 min.*

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 and presentations of a project outline (100%)*

Polyvalence with other degree programs/accessibility notes:

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

Remarks: *(selected titles will be announced on CAMPUS or ILIAS before the beginning of each semester)*

Regional and Urban Economics

Module title	Regional and Urban Economics
Module title German	Regional- und Stadtökonomie
Module number	88-021-WLF07-H-0812
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Economics
Module Coordinator	Prof. Dr. Reinhard Weber
Credit Points (ECTS)	5 ECTS

Learning outcomes: *Students acquire skills in the following fields:*

- *A basic understanding of theoretical analyses of regional and urban economic issues*
- *An understanding of the importance of regional and urban economics in a globalized world*
- *Creating empirical analyses using application-oriented methods of regional and urban economy (e.g. shift-share, cluster analysis, factor analysis)*

Contents and Topics:

- *Industrial location*
- *Agglomeration and clustering*
- *The spatial distribution of activities*
- *The spatial structure of the urban economy*
- *Regional specialization, trade, and multiplier analysis*
- *Regional growth disparities*
- *Regional labor markets*
- *Regional Studies: Empirical Methods*
- *Globalization: Cities, Regions, and Economic Policy*

Formal requirements for participation: *none*

Recommended requirements for participation: *Basic knowledge of economics*

Teaching and examination language: *English*

Teaching methods/course types:

- *Lesson*
- *Private Study*

ECTS awarding criteria: *The written test of 90 minutes includes:*

- *Private Study (25%)*
- *Lecture Material (75%)*

Workload/ Distribution of ECTS credits:

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

Modul grade: *Final exam (written test) (100%)*

Polyvalence with other degree programs/accessibility notes:

- *Tourism and Regional Planning M.Sc.*

Remarks:

- *Armstrong, Harvey— Taylor, Jim (2000): Regional Economics and Policy, 3th edition*
- *Breschi, Stefano—Malerba, Franco (2005): Clusters, Networks, and Innovation*
- *Capello, Roberta (2007): Regional Economics*
- *Eckey, Hans-Friedrich (2008): Regionalökonomie*

- *MacKinnon, Danny—Cumbers, Andrew (2007): An Introduction to Economic Geography*
- *Globalization, Uneven Development and Place*
- *McCann, Philip (2013): Modern Urban and Regional Economics, 2nd edition*
- *O 'Sullivan, Arthur (2012): Urban Economics, 8th edition*

Restructuring, Reorganisation and Insolvency

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

Learning outcomes:

- *Students develop the skills to deal appropriately and critically with basic questions of Insolvency- and Reorganisation Law, in particular regarding the restructuring of international companies.*
- *Through the independent processing of a topic, students can apply and present newly generated and already existing knowledge. This provides an optimal preparation for 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:

- *Referring to the orientation of competencies it is necessary to combine the written part with an oral presentation as well as a discussion.*

Workload/ Distribution of ECTS credits:

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

Selected Issues of Organizational Development

Module title	Selected Issues of Organizational Development
Module title German	Ausgewählte Probleme der Unternehmensentwicklung
Module number	88-021-UF13-H-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration, Organizational Theory and Human Resources Management
Module Coordinator	Prof. Dr. Max Ringlstetter
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Students gain differentiated insights and knowledge in project-based business related decision-making processes as well as methods in various business settings, especially in the area of organizational development.*
- *Students of this course depend and expand their knowledge with regards to the transfer of theoretical and practical topics.*
- *In addition, students are supposed to develop analytical skill sets as well as theoretical and research-based knowledge which aim on enabling students to transfer and to apply this knowledge in a broader and diverse practical context.*
- *Ability to solve independently complex and practical related decision-making issues in the area of organizational development plus their critical reflection and evaluation.*
- *Understanding and critical reflecting of theories and concepts covered within the class, especially in comparison to practical speeches held within the course.*
- *Students are supposed to improve their presentation skills within the exercise sessions.*

Contents and Topics:

As the seminar mainly includes the solution of a genuine operational problem addressed by decision makers from business, the content of the seminar varies every term. The exercises are processing the

discussed practical relevant issues in a theoretical and research-based manner. Within the seminars, selected issues of the organizational development are going to be presented by economic decision makers, discussed and analyzed with the students and are focused on a broad variation of topics such as human resources management, leadership, restructuring etc.

Formal requirements for participation:

- *None*

Recommended requirements for participation:

- *None*

Teaching and examination language:

- *German*

Teaching methods/course types:

- *Lectures— interactive Course*
- *Group works and presentations within the exercises*
- *Independent follow-up work of the lectures and exercises*
- *4 SWS in total*

ECTS awarding criteria:

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

Workload/ Distribution of ECTS credits:

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

Modul grade:

- *Exam: The module closes with a 90-minute final exam in which relevant readings, class and exercise discussions are assessed.*

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

Will be announced during the lecture.

Seminar: Applied Empirical Accounting Research

Module title	Seminar: Applied Empirical Accounting Research
Module title German	Seminar: Applied Empirical Accounting Research
Module number	88-021-AC04-H-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration, Auditing and Management Accounting
Module Coordinator	Prof. Dr. Max Götttsche
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Students attending this seminar learn how to use and critically evaluate (empirical) literature on accounting and—or auditing.*
- *They learn how to answer research questions using empirical methods (regression analysis).*
- *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 empirical research questions properly.*

Contents and Topics:

- *Depending on the topics of the seminar papers.*
- *Topics: Financial reporting, Auditing, Sustainability reporting*

Formal requirements for participation:

- *none*

Recommended requirements for participation:

- *Attendance of our lectures is recommended (Workshop Empirical Accounting).*

Teaching and examination language:

- *English*

Teaching methods/course types:

- *Discussion*
- *Seminar paper*
- *Presentation*

ECTS awarding criteria:

- *Seminar papers should 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:

- *24 h = Time of attendance seminar*
- *6 h = Preparation and postprocessing seminar*
- *120 h = Exam preparation (Seminar paper and presentation)*
- *150 h = Total workload*

Modul grade:

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

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- *Introductory literature on empirical research methods (Cameron & Trivedi, Microeconometrics; Cameron & Trivedi, Microeconometrics Using Stata)*
- *Topic-based literature*

Seminar Business Ethics, Corporate Governance & Management Accounting

Module title	Seminar Business Ethics, Corporate Governance & Management Accounting
Module title German	Seminar Unternehmensethik, Corporate Governance & Controlling
Module number	88-021-CO05-H-0820
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Ethics and Corporate Governance
Module Coordinator	Prof. Dr. Kai Sandner
Credit Points (ECTS)	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:

- *Paper*
- *Presentation and open classroom discussion of results*

ECTS awarding criteria:

- *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:

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

Modul grade:

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

Polyvalence with other degree programs/accessibility notes: -

Remarks: *Fundamental literature on how to write and work scientifically, e.g. Theisen, Manuel René (2017), Wissenschaftliches Arbeiten: Erfolgreich bei Bachelor- und Masterarbeit, 17th edition, Munich 2017*

Seminar “Current Issues in Tax Policy”

Module title	Seminar “Current Issues in Tax Policy”
Module title German	Seminar “Current Issues in Tax Policy”
Module number	88-021-TX01-H-0719
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Economics, esp. Public Finance
Module Coordinator	Prof. Dr. Dominika Langenmayr
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Students expand their abilities to interpret and discuss tax policy topics based on current academic literature. They are able to do so independently, in a well-structured way and applying all rules for proper academic conduct.*
- *They can confidently discuss complicated topics in public finance and also apply their knowledge to new questions in this area.*
- *Students can independently understand, interpret and critically reflect on current research in public finance.*
- *They are able to scrutinize research results and critically question research methods.*

Contents and Topics:

- *The seminar studies various issues that are currently relevant for tax policy. The topics are discussed based on recent research results.*
- *We will discuss both theoretical and empirical studies.*

Formal requirements for participation: *none*

Recommended requirements for participation: *Basic knowledge of econometrics and microeconomics.*

Teaching and examination language: *English*

Teaching methods/course types:

- *Term Paper*
- *Presentation*
- *Discussion*

ECTS awarding criteria:

- *Each student writes a term paper and gives a presentation on the same topic.*
- *The final grade consists of a grade for the term paper (50%) and a grade for the presentation (50%).*

Workload/ Distribution of ECTS credits:

- *15 h = Time of attendance of introductory meetings*
- *15 h = Preparation and postprocessing of introductory meetings*
- *20 h = Time of attendance of seminar*
- *100 h = Preparation of term paper and the seminar*
- *150 h = Total workload*

Modul grade:

- *Term Paper with Presentation 100%*
- *(50% Term paper; 50% Presentation)*

Polyvalence with other degree programs/accessibility notes: -

Remarks: *Readings will be announced in the introductory meetings.*

Seminar Finance and Banking A

Module title	Seminar Finance and Banking A
Module title German	Seminar Finance and Banking A
Module number	88-021-FI08
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Finance and Banking
Module Coordinator	Prof. Dr. Thomas Mählmann
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *By working on a research topic students gain a deeper insight into current questions in the field of Finance and Banking.*
- *Students learn to develop and create an academic paper on their own, which serves the purpose of preparation of the master thesis.*
- *Students can understand the main content of a scientific paper and evaluate its citability.*
- *Through discussions with fellow students and the defence of their results they learn to present, critically examine, and back up their results with arguments.*

Contents and Topics:

- *In this seminar current research topics are worked on. Each student (or group of students) writes a paper and presents the results in front of her—his fellow students.*
- *The topics of the seminar vary.*

Formal requirements for participation: *none*

Recommended requirements for participation: *Completed major in Finance, Banking or equivalent.*

Teaching and examination language: *German/English*

Teaching methods/course types:

- *Paper*
- *Presentations by students*

ECTS awarding criteria:

- *Writing a paper of 20 (if joint work) or 12 pages (if single students' work).*
- *Whether or not joint work is allowed depends upon the number of course participants.*
- *Presentation of the results using modern media (Length: 40 minutes).*
- *Defending the results and active participation in the discussion of the work of fellow students.*

Workload/ Distribution of ECTS credits:

- *10h = Discussion of topic with supervisor*
- *120h = Writing of the term paper*
- *20h = Presentation (including preparation time)*
- *150h = Total workload*

Modul grade:

- *Paper in German or English. (60%)*
- *Presentation in German or English. (40%)*

Polyvalence with other degree programs/accessibility notes: -

Remarks: *Readings will be announced in class.*

Seminar in Marketing

Module title	Seminar in Marketing
Module title German	Seminar in Marketing
Module number	88-021-MS05-S-SE-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	ABWL, Sales and Marketing
Module Coordinator	Prof. Dr. Joachim Büschken
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *The main focus of this module is to make students familiar with the application of scientific research methods in writing an individual seminar paper.*
- *Students will earn the ability to compile, analyze and discuss the relevant scientific literature relating to a specific topic.*
- *The composition of the literature is to be done in a seminar paper encompassing 15 pages. The central implications of the discussed literature and its characterization are to be presented in two presentations.*
- *Moreover, the students will learn to improve their presentation, articulation, and argumentation skills in their presentations. By presenting their work, they will hone their skills for upcoming presentation in both academic and business contexts*

Contents and Topics:

- *The students will examine academic literature (mostly in English), analyse its content and critically evaluate the different sources.*
- *At the beginning of the semester, the topics of the seminar will be made available by the persons in charge of the class at the chair.*

Formal requirements for participation: none

Recommended requirements for participation: *No specific prerequisites required.*

Teaching and examination language: *German*

Teaching methods/course types:

- *Compilation of an individual scientific seminar paper with support from a supervisor*
- *Kick-Off-Session and two presentation sessions*

ECTS awarding criteria: *After assigning the research topics, the students have a short preparation period after which they will present their topic and their research agenda. Thereafter, the students will be given time to write their term paper. At the end of the semester, students will present their findings in another presentation session. The grading is based on the term paper.*

Workload/ Distribution of ECTS credits:

- *36 h = Time of attendance for sessions*
- *114 h = Preparation of presentations and term paper*
- *150 h = Total workload*

Modul grade: *Term paper 100%*

Polyvalence with other degree programs/accessibility notes:

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

Remarks: *To be announced.*

Seminar on Entrepreneurship/Innovation

Module title	Seminar on Entrepreneurship/Innovation
Module title German	Seminar on Entrepreneurship/Innovation
Module number	88-021-SRI02-H-0817
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Economics, esp. Macroeconomics
Module Coordinator	Prof. Dr. Simon Wiederhold
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Students can understand current applied research in entrepreneurship and/or innovation.*
- *They can confidently discuss economic topics.*
- *They deepen their skills for written work and presentations about scientific topics.*
- *Students obtain deeper knowledge of the topic of the seminar.*

Contents and Topics:

- *The specific topic of the seminar will be announced on the homepage of the chair.*
- *We will discuss both theoretical and empirical studies.*

Formal requirements for participation: *none*

Recommended requirements for participation: *Basic knowledge in micro- and macroeconomics is recommended*

Teaching and examination language: *English*

Teaching methods/course types:

- *Term Paper*
- *Presentation*
- *Discussion*

ECTS awarding criteria: *In their term paper, students have to show that they are able to understand a scientific paper in terms of its core messages and its methodology (empirical and/or theoretical). It is expected that they can summarize these aspects in their own words in a clear and concise manner. Moreover, students have to be able to embed the scientific paper in a broader context and to critically discuss the paper.*

Workload/ Distribution of ECTS credits:

- *10 h = Time of attendance of introductory meetings*
- *10 h = Preparation and postprocessing of introductory meetings*
- *30 h = Time of attendance of seminar*
- *100 h = Preparation of term paper and the seminar*
- *150 h = Total workload*

Modul grade: *Seminar paper (15 pages) with presentation (45 minutes) 100%*

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- *Readings will be announced in the introductory meetings.*
- *All readings are in English, independent of the language of instruction.*

Service Management

Module title	Service Management
Module title German	Service Management
Module number	88-021-MS13-H-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	BA and Service Management
Module Coordinator	Prof. Dr. Jens Högrevé
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *The lecture provides deeper insights into the concepts and principle of service management and marketing.*
- *After completing the course students have a broader knowledge in terms of the various instruments that are needed for the analysis of issues and challenges in the service context.*
- *Working in groups, students apply the concepts discussed in class to case studies and thus experience a direct transfer of knowledge.*
- *In addition, students acquire knowledge of quantitative and qualitative research methods. As part of their group work students finally answer current questions in the area of service management and marketing by using these methods themselves.*
- *During the presentation of the group work in class students broaden their communication and presentation skills. Additionally, working in groups promotes students' team spirit and abilities.*

Contents and Topics:

- *During the course, students receive an insight into the new perspectives of service marketing, as well as the design of the customer experience.*
- *In addition, students learn methods for a successful customer relationship management and the development of customer loyalty.*

- *The design of an effective complaint management and service process are also part of the Module Content.*
- *In addition, the special features of a service-oriented human resource management and insight into the management of industrial services will be provided.*
- *Finally, students receive an outlook on current innovations in the field of service management.*

Formal requirements for participation:

- *None*

Recommended requirements for participation:

- *None*

Teaching and examination language:

- *English*

Teaching methods/course types:

- *Lecture: Teaching the theoretical foundations of service management*
- *Exercise: Deepening the content of the lecture through case studies and practical examples that are discussed in the context of group work, followed by group presentation*

ECTS awarding criteria:

- *Performance record rated at least “sufficient”:*
 - *Final exam (60 min.): The students must answer several essay questions on the Module Content in written form.*
 - *Group project: The students will be divided into groups. Each group develops a research question based on a predefined topic in the area of service management. The students are expected to design and conduct a qualitative or quantitative study to answer this research question. The results will be handed in in a final report.*
 - *Group presentation (30 min.).*

Workload/ Distribution of ECTS credits:

- 45 h = *Time of attendance*
- 55 h = *Preparation and post-processing*
- 50 h = *Exam preparation*
- 150 h = *Total workload*

Modul grade:

- *Group project (60 %)*
- *Final exam (40 %)*

Polyvalence with other degree programs/accessibility notes:

- *Business & Psychology M.Sc.*

Remarks: -

Simulation

Module title	Simulation
Module title German	Simulation
Module number	88-021-MG07-H-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration, Supply Chain Management & Operations
Module Coordinator	Prof. Dr. Heinrich Kuhn
Credit Points (ECTS)	5 ECTS

Learning outcomes: *Students*

- *apply their knowledge in the field of statistics and probability distributions.*
- *are able to analyse systems, present processes and develop proposals for optimization.*
- *apply the necessary methodological knowledge for the independent execution of simulation studies.*
- *can use simulation software such as AnyLogic in practice.*
- *can present the results of a simulation study and derive concrete recommendations for action from their analyses.*

Contents and Topics:

- *Basics of simulation*
- *Step-by-step model for conducting a simulation study*
- *Conceptual modelling*
- *Introduction to ARIS: Presentation of processes using EPC*
- *Data collection and modelling of input data*
- *Introduction to R: Analysis of Distributions*

- *Modelling and implementation of simulation models*
- *Introduction to AnyLogic: basic and advanced simulation techniques*
- *3D Visualization*
- *Validation and verification*
- *Methods for determining the simulation setting*
- *Statistical methods for the analysis of simulation results*

Formal requirements for participation: *none*

Recommended requirements for participation:

- *Probability calculus and probability distributions*
- *Descriptive and inferential statistics*

Teaching and examination language: *German*

Teaching methods/course types:

- *Lecture*
- *Tutorial*
- *Homework*
- *Simulation study*
- *Presentation of the Simulation Study*

ECTS awarding criteria:

- *Written description of the simulation study conducted*
- *Presentation and discussion of the case study in front of the entire student group*

Workload/ Distribution of ECTS credits:

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

- 52 h = Processing and implementation of the case study
- 14 h = Preparation of the paper
- 14 h = Presentation preparation
- 150 h = Total workload

Modul grade:

- Project paper (including implementation) 70%
- Presentation of case study 30%

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- Kelton, W. D., Sadowski, R. P., Sturrock, D. T.: *Simulation with Arena*, 6. Aufl., Boston (McGraw-Hill) 2014.
- Kuhn, Heinrich: *Simulation*, in: Köhler, R.; Küpper, H.-U. und A. Pfingsten (Hrsg.): *Handwörterbuch der Betriebswirtschaft*, 6. Auflage, Stuttgart (Poeschel), 2007, Sp. 1624-1632.
- Law, A. M., *Simulation Modeling and Analysis*, 5. Ed., Boston (McGraw-Hill) 2014.
- Seidlmeier, Heinrich: *Prozessmodellierung mit ARIS*, 5., akt. Aufl., Wiesbaden (Springer Vieweg) 2019.

Social Innovation II: Social Impact Analysis and Communication

Module title	Social Innovation II: Social Impact Analysis and Communication
Module title German	Social Innovation II: Analyse und Kommunikation gesellschaftlicher Wirkungen
Module number	88-021-ETH264-S-SE-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Christian Social Ethics and Social Policy
Module Coordinator	Prof. Dr. André Habisch
Credit Points (ECTS)	5 ECTS

Learning outcomes: *After the seminar the students should be able*

- *to understand and evaluate the most important types of impact of entrepreneurial activity on sustainable social development;*
- *on the basis of this, to perceive and formulate elements of corporate social responsibility;*
- *to identify potential benefits and target groups of corresponding corporate activities;*
- *to carry out careful environment analyses and to put them to good use for entrepreneurial action;*
- *to define strategies of ethical communication based on these results and to implement them in a planned manner;*
- *to identify and reach strategically important target groups of communication;*
- *to design and coordinate individual communication contents for corresponding social media in an exemplary manner.*

Contents and Topics:

- *Students work in groups for entrepreneurial approaches to develop a quantitative analysis of their Social Impact (SIA). For this purpose, they learn about concepts, models, methods, and instruments of Social Impact Analysis and apply them in practice.*

- *In the second part of the seminar, in the same groups and based on the elaborated SIA results they design an ethical communication concept and identify target group-specific communication channels and forms of communication.*

Formal requirements for participation:

- *none*

Recommended requirements for participation:

- *none*

Teaching and examination language:

- *English*

Teaching methods/course types:

- *Lectures and discussions in the context of block events with external partners*
- *Seminar talk and discussions*
- *Speeches/ Presentations in various formats*
- *Processing of accompanying online offers*

ECTS awarding criteria: *In the block event the presentation and allocation of the project topics takes place.*

- *50% presentation of SIA results*
- *50% written documentation of the SIA based communication project*

Workload/ Distribution of ECTS credits:

- *25 h = attendance time at the block event*
- *35 h = Presence time for project meetings (lecture slots)*
- *40 h = Preparation presentation*
- *50 h = Written preparation*

- 150 h = Total workload

Modul grade:

- Portfolio (100%)

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- Osterwalder, A., Pigneur, Y. (2010). *Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers*. Hoboken: John Wiley & Sons.
- Scheck, B. (2014). *A Standard for Social Impact Reporting*. URL: http://tcbblogs.org/public_html/wp-content/uploads/TCBGT-V1N4-14.pdf?width=100
- Bessant, J.R., & Tidd, J. (2011). *Innovation and Entrepreneurship*. Wiley.
- Brem, A., & Viardot, E. (2013). *Evolution of innovation management (1st published Ausg.)*. Basingstoke [etc.]: Palgrave Macmillan.
- Sommerrock, K. (2010). *Social entrepreneurship business models*. Basingstoke: Palgrave Macmillan.
- Tidd, J., & Bessant, J. R. (2013). *Managing innovation (5. ed Ausg.)*. Chichester: Wiley.

Statistische Prognoseverfahren

Module title	Statistische Prognoseverfahren
Module title German	Business Forecasting
Module number	88-021-MG04-H-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Statistics and Quantitative Methods
Module Coordinator	Prof. Dr. Ulrich Küster
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Students understand the most important forecasting techniques and their related software implementation, which are required in the broad field of business administration, particularly in marketing, in logistics and in the production.*
- *Within the scope of exercises, students learn how to apply the common forecasting techniques on practical issues in sales forecasts and inventory holding using a statistical programming environment such as R.*
- *This course puts students into the position to grasp the theory behind forecasting models and to apply them in practice.*
- *Students are enabled to critically reflect the issued forecasts.*

Contents and Topics:

- *Lecture*
 - *Overview*
 - *Forecast evaluation*
 - *Naïve forecasting methods*
 - *Exponential smoothing*
 - *Basics of the Box-Jenkins Methodology (ARIMA Models)*

- *Regression and dynamic regression models*
- *Miscellanea*
- *Exercise*
 - *Introduction to the statistical software environment*
 - *Case study naïve forecasting methods*
 - *Case study exponential smoothing*
 - *Case study Box-Jenkins models*
 - *Case study dynamic regression models*
 - *Case study dynamic regression models*
 - *Forecasting intermittent*

Formal requirements for participation: *none*

Recommended requirements for participation:

- *Mathematics for Business*
- *Descriptive Statistics and Probability Theory*
- *Statistical Inference and Multivariate Statistics*

Teaching and examination language: *German*

Teaching methods/course types:

- *Lecture*
- *Exercise*

ECTS awarding criteria: *Written exam (90 minutes) at the end of semester*

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:

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

Remarks:

- Küsters, U. (2015): *Statistische Prognoseverfahren für Betriebswirte (Foliensatz)*. KUE—WFI.
- Ligges, U. (2008): *Programmieren mit R. 3rd Edition*, Springer.
- Makridakis S., Wheelwright, S. C. und Hyndman, R. L. (1998): *Forecasting, Methods and Applications. 3te Auflage*. Wiley.
- Mertens, P. und Rässler, S. (Hrsg., 2012): *Prognoserechnung. 7th Edition*. Physica-Verlag, Heidelberg.

*Limit due to capacity restriction in computer pools.

Strategies for Family Businesses

Module title	Strategies for Family Businesses
Module title German	Strategien für Familienunternehmen
Module number	88-021-BR06-H-0721
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	ABWL, Organisational Theory and Human Resources Management
Module Coordinator	Prof. Dr. Andrej Vizjak
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *The students will learn a critical judgment on Family Owned Businesses*
- *The students will understand and apply knowledge regarding*
- *Transparency, Compliance, Performance, Strategy and Governance of Family Owned Businesses*

Contents and Topics:

- *Basics/theories of Family Owned Business*
- *Work with Cases*

Formal requirements for participation:

- *none*

Recommended requirements for participation:

- *none*

Teaching and examination language: *German*

Teaching methods/course types:

- *Lecture*
- *Speeches*
- *Discussions*

ECTS awarding criteria:

- *Final Exam: A written exam (90 minutes) will be part of the total grading at the end of the lecturing period. Therefore, the given literature, discussed topics within the lectures and the cases studies are relevant for the final exam*

Workload/ Distribution of ECTS credits:

- *60 h = Time of attendance lecture, speeches, discussions*
- *30 h = Preparation and postprocessing lecture*
- *60 h = Exam preparation*
- *150 h = Total workload*

Modul grade:

- *Written Exam 100%)*

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- *R.S. Carlock, J.L. Ward: When Family Businesses are Best (2010)*
- *R.S. Carlock, J.L. Ward: Strategic Planning for The Family Business: Parallel Planning to Unify the Family and Business (2001)*
- *H. Kormann, B. Suberg: Topics of Family Governance (2021)*

Strategic Management

Module title	Strategic Management
Module title German	Strategisches Management
Module number	88-021-UF01-H-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration, Organizational Theory & Human Resource Management
Module Coordinator	Prof. Dr. Max Ringlstetter
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Students learn to apply central concepts and instruments of strategic management to specific questions from corporate practice.*
- *The lecture is consistently designed to convey concepts and instruments of strategic management in such a way that the students:*
 - *be able to assign the diverse management concepts in the respective overall context*
 - *be able to explain interactions*
 - *be able to critically analyze central aspects*

Contents and Topics:

- *This module provides an overview of the basic concepts of strategic management and their application, including:*
 - *Analysing industry and competition*
 - *Business unit strategies*
 - *Alliances*
 - *Diversification*
 - *Internationalisation*

- *Strategy and the organisational context*
- *Critical analysis of current strategy concepts*
- *Considering structural prerequisites in the organization and strategic options*

Formal requirements for participation: *none*

Recommended requirements for participation: *Previous Knowledge: Introduction to Strategic Management*

Teaching and examination language: *English*

Teaching methods/course types:

- *Lecture*
- *Tutorial (Case-studies)*

ECTS awarding criteria: *This course includes a case study for practical consolidation of the course content. The results are illustrated in a presentation. A written elaboration is also part of the assessment modalities.*

Workload/ Distribution of ECTS credits:

- *24 h = Time of attendance lecture*
- *48 h = Preparation and postprocessing lecture*
- *8 h = Time of attendance tutorial*
- *32 h = Preparation and postprocessing tutorial*
- *38 h = Exam preparation*
- *150 h = Total workload*

Modul grade: *Portfolio 100%*

Polyvalence with other degree programs/accessibility notes: -

Remarks: *Bibliography is included in the course material*

Strategic Management of Professional Service Firms

Module title	Strategic Management of Professional Service Firms
Module title German	Strategisches Management von Professional Service Firms
Module number	88-021-BR01-H-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Chair of Organization Theory and Human Resource Management
Module Coordinator	Prof. Dr. Max Ringlstetter
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Students analyze organizational forms and business models of different types of professional service firms and the corresponding research literature.*
- *Students reflect critically on developments in the industries and develop solutions for the transformations of PSFs.*
- *Students work in groups, developing strategy memos as solutions for different case studies in the field of PSF (e.g. HRM in PSF).*
- *Students assess their own abilities with regard to different types of PSFs and determine their own career prospects and strategies.*

Contents and Topics: *The module provides participants with insights in important topics of management and strategy in professional service firms. The latter include:*

- *Accounting Firms,*
- *Management Consultancies,*
- *Investment Banks,*
- *Law Firms.*

The course covers central characteristics of companies in these industries. Based on resources critical for success, participants will learn about effective management and strategies in professional service firms.

Formal requirements for participation: *none*

Recommended requirements for participation: *Basic knowledge in strategic management*

Teaching and examination language: *German*

Teaching methods/course types:

- *Lecture*
- *Guest Lectures*
- *Discussions*
- *Presentations*
- *Computer Simulation*
- *Case Studies*

ECTS awarding criteria:

- *Team Projects: Students will have to work on a case study as well as on current academic papers and present their findings in groups. Since the interactive character of the course is highly dependent on student participation, active participation in discussions is required.*
- *Individual Cases — Essays: Individual tasks are focused on the lecture's main topics. They will ensure a deeper insight into the matter. Individual case studies—essays will only be handed in and not be presented but discussed in class. Since the interactive character of the course is highly dependent on student participation, active participation in discussions is required.*

Workload/ Distribution of ECTS credits:

- *28 h = Time of attendance lecture*
- *14 h = Preparation and postprocessing lecture*
- *28 h = Time of attendance tutorial*
- *14 h = Preparation and postprocessing tutorial*

- 66 h = *Effort for graded case studies/ presentations/ essays*
- 150 h = *Total workload*

Modul grade: -

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- *Kaiser, S./Ringlstetter, M. (2010): Strategic Management of Professional Service Firms. Springer, Berlin.*
- *Further documents are provided in class.*

Supply Chain Management Seminar

Module title	Supply Chain Management Seminar
Module title German	Seminar zum Supply Chain Management
Module number	88-021-SCM03-H-408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	SCM and Operations
Module Coordinator	Prof. Dr. Heinrich Kuhn
Credit Points (ECTS)	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*
- *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: *Focused bachelor study of production and operations management*

Teaching and examination language: *German*

Teaching methods/course types:

- *Workshop*
- *Discussion*
- *Presentation*

ECTS awarding criteria: *Paper and presentations of case study (30 minutes).*

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:

- *Seminar paper 60%*
- *Presentation of seminar paper 40%*

Polyvalence with other degree programs/accessibility notes: -

Remarks: *Will be given in the seminar*

Tax Research

Module title	Tax Research
Module title German	Tax Research
Module number	88-021-TA11-H-0721
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration and Business Taxation, Economics, esp. Public Finance
Module Coordinator	Prof. Dr. Reinald Koch
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Interdisciplinary knowledge about issues in international taxation*
- *Knowledge of current research methods in tax research*
- *Understanding of the advantages of an interdisciplinary approach to research*

Contents and Topics:

- *Each year, the seminar focuses on a specific topic in international taxation and considers it from both a business and an economic point of view.*
- *In addition to this specific topic, the seminar teaches methods from both accounting and economics:*
 - *Empirical and econometric strategies to identify effects of taxation*
 - *Economic models applied to international tax issues*
 - *Legal aspects of international tax issues*

Formal requirements for participation:

- *none*

Recommended requirements for participation:

- *none*

Teaching and examination language:

- *English*

Teaching methods/course types:

- *lecture (VL) (2 SWS)*
- *Presentation*
- *Discussion*

ECTS awarding criteria:

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

Workload/ Distribution of ECTS credits:

- *28 h = Time of attendance lecture*
- *28 h = Preparation and postprocessing lecture*
- *28 h = Time of attendance tutorials*
- *28 h = Preparation and postprocessing tutorials*
- *38 h = exam preparation*
- *150 h = total workload*

Modul grade:

- *Presentation (100%)*

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- *Literature will be announced at the beginning of the seminar.*

The Past, Present, and Future of Entrepreneurship and Innovation

Module title	The Past, Present, and Future of Entrepreneurship and Innovation
Module title German	The Past, Present, and Future of Entrepreneurship and Innovation
Module number	88-021-EPS05-H-0520
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Chair of Innovation and Creativity
Module Coordinator	Prof. Dr. Shashi Matta
Credit Points (ECTS)	5 ECTS

Learning outcomes: *This is a unique course offering modeled on graduate level seminar courses that provide a high level overview (also called “survey”) of the field. For the area of specialization in Entrepreneurship and Innovation, this mandatory course – which will be offered in the first year of the program – will provide a solid foundation for students interested in these two connected fields. In addition to sketching a broad overview of these two fields, this course will fulfil the following crucial objectives:*

- *Offer a historic perspective on Entrepreneurship and Innovation across time and geography*
- *Identify key learnings from examining the foundations of Entrepreneurship and Innovation*
- *Examine the current state of these fields, through five different perspectives*
- *Encourage students to find patterns and trends that connect common themes on the drivers and the consequences of Entrepreneurship and Innovation*
- *Lay an agenda for the future of Entrepreneurship and Innovation*
- *Inspire students in this Master program to think of the big picture of these two connected fields*
- *Motivate critical thinking skills which will facilitate the authoring of White Papers on these topics*

Besides these pedagogical objectives, students will gain soft skills such as teamwork, communication, and professional writing. Since the lectures are held in English, students will have an opportunity to enhance their English language skills in a professional setting.

Contents and Topics:

- *Part I: Entrepreneurship*
 - *What are the origins of Entrepreneurship?*
 - *What is the current state of Entrepreneurship? What does the future of Entrepreneurship hold?*
- *Part II: Innovation*
 - *Innovation across Time and Cultures: A Brief History*
 - *The State of Innovation Today, and Trends that Predict the Future: Companies and Nations*
- *Part III: The Economics of Entrepreneurship and Innovation*
 - *How have Entrepreneurship and Innovation historically affected Economies?*
 - *How can Entrepreneurship and Innovation Shape the Economies of the Future?*
- *Part IV: The Design of Innovations*
 - *Origins of the Design Behind Innovation: Pioneers and Followers*
 - *How is Customer-Centric Design Driving Innovation Today and Forecasts for the Future*
- *Part V: Social Innovation*
 - *A Brief History of Social Innovation and Social Enterprise*
 - *How is Social Enterprise Changing the World? What is its Potential for the Future?*

Formal requirements for participation: *none*

Recommended requirements for participation: *none*

Teaching and examination language: *English*

Teaching methods/course types: *Lecture (graduate seminar style class, with five professors)*

ECTS awarding criteria:

- *Term Paper 100%*
- *of 7-10 pages single spaced per individual team member preparation time 60 hours throughout the semester*

- *Students in the class will be divided into similar sized groups to co-author a Term Paper. Each team will focus on one of the five main substantive topics of this graduate seminar style class. The context for these Term Papers will be the same for all groups in any given year but will vary each year. For example, all papers will be dedicated to a common setting like a specific sector etc. Combined, these five Term Papers will take a comprehensive look at the past, present, and future of Entrepreneurship and Innovation in a specific context each year. This comprehensive collection of White Papers can be showcased by WFI each year.*

Workload/ Distribution of ECTS credits:

- *60 h = Time of attendance: Lectures and Tutorials*
- *30 h = Self-study pre-and-post Lectures*
- *60 h = Term Paper Project*
- *150 h = Total workload*

Modul grade: *Term Paper 100%*

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- *The readings for this course include chapters from the following books -*
- *Innovation and Entrepreneurship (2006, reprint). Peter F. Drucker. Harper Business.*
- *A Farewell to Alms: A Brief Economic History of the World (2007). Gregory Clark. Princeton/Oxford.*
- *HBR's 10 Must Reads on Innovation (2013). Harvard Business Review.*
- *HBR's 10 Must Reads on Entrepreneurship and Startups (2018). Harvard Business Review.*
- *Innovation Policy and the Economy, 2018: Volume 19 (2019). University of Chicago Press.*
- *The Prosperity Paradox (2019): Harper Collins. Clayton Christensen et.al.*

Taxation of Business

Module title	Taxation of Business
Module title German	Unternehmenssteuerrecht
Module number	88-021-TA01-H-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration and Business Taxation
Module Coordinator	Prof. Dr. Reinald Koch
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Students of the module learn the fundamental provisions of income taxation with respect to corporations and partnerships.*
- *Within this module, they gain the ability to perform comparative calculations under tax conditions.*
- *Students will learn about methods to quantify and measure tax payments to evaluate economic effects of tax law.*
- *After attending the module students are able to evaluate the effects of taxation on the choice of a particular legal form as well as on investment and financing decisions.*

Contents and Topics:

- *Basics of company taxation*
- *Tax burden and tax impact*
- *National tax planning*

Formal requirements for participation: *none*

Recommended requirements for participation: *Recommended requirements for participation: Business basics*

Teaching and examination language: *German*

Teaching methods/course types:

- *Lecture*
- *Tutorial*

ECTS awarding criteria: *Gained competences are tested in a written exam (90 minutes)*

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: -

Remarks: *Literature is provided in the Opening Session*

Workshop Empirical Accounting

Module title	Workshop Empirical Accounting
Module title German	Workshop Empirical Accounting
Module number	88-021-AC10-H-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration, Auditing and Management Accounting
Module Coordinator	Prof. Dr. Max Götttsche
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Students learn the practical application of quantitative methods for research questions in accounting (e.g. value relevance) as well as auditing (e.g. audit pricing).*
- *By analysing current publications in the field of accounting, students acquire a critical understanding of cases in this research area and learn how to use statistical methods adequately.*
- *After finishing the module, students possess the necessary theoretical and practical knowledge to work on their own research questions in this area based on regression analysis using Stata.*

Contents and Topics:

- *Introduction - VBA and Stata*
- *Monte Carlo simulation of regressions based on VBA*
- *OLS regression analysis and panel data regressions in Stata*
- *How to deal with the violation of regression assumptions in Stata*
- *Typical regression models, panel data regression models in accounting—auditing research*
- *Current research and its applied quantitative methods*

Formal requirements for participation: *none*

Recommended requirements for participation:

- *Capital market-oriented accounting*
- *Basic knowledge in statistics*

Teaching and examination language: *English*

Teaching methods/course types:

- *Written Task (40%)*
- *Presentation (50%)*
- *Active participation/discussion (10%)*

ECTS awarding criteria:

- *Two written tasks based on applied cases in Stata and VBA (40%)*
- *Presentation (up to 45 minutes) of the methodology—results of an academic article in a current accounting—auditing journal (50%)*
- *Students are required to actively participate the presentations (incl. discussion) of other students (10%)*
- *Due to competence orientation of the seminar a combination of a written piece (seminar paper), an oral presentation, and active participation is necessary.*

Workload/ Distribution of ECTS credits:

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

Modul grade:

- *Written Task (40%)*

- *Presentation (50%)*
- *Active participation/discussion (10%)*

Polyvalence with other degree programs/accessibility notes: -

Remarks:

- *Wooldridge, Jeffrey M. (2009): Econometric Analysis of Cross Section and Panel Data, 4th (International) Edition, Scarborough.*
- *Baum, Christopher (2006): An Introduction to Modern Econometrics Using Stata. College Station.*

Workshop International Accounting and Auditing

Module title	Workshop International Accounting and Auditing
Module title German	Workshop International Accounting and Auditing
Module number	06-021-DS14-S-WS-0917
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Business Administration, Auditing and Management Accounting
Module Coordinator	Prof. Dr. Max Götttsche
Credit Points (ECTS)	Keine

Learning outcomes:

- *Students attending this module acquire interdisciplinary knowledge about issues in international accounting and auditing.*
- *Students discuss how to apply current research methods (empirical and experimental) in international accounting and auditing.*
- *Students improve their skills in scientific presentations.*
- *Upon completion, students understand advantages and pitfalls of an interdisciplinary (methodological) approach and can elaborate on their own research question.*

Contents and Topics:

- *International accounting and auditing topics (e.g., IFRS 8) and literature streams (e.g. economic vs. behavioural— psychological theories)*
- *Empirical methodologies used in accounting and auditing (e.g., quasi-natural experiments)*
- *Experimental methodologies used in accounting and auditing (e.g., eye-tracking)*

Formal requirements for participation: none

Recommended requirements for participation: *none*

Teaching and examination language: *English*

Teaching methods/course types:

- *Presentation*
- *Discussion*

ECTS awarding criteria: *none*

Workload/ Distribution of ECTS credits:

- *16 h = Attendance workshop*
- *6 h = Pre- and post-processing workshop*
- *8 h = Preparation presentation*
- *30 h = Total Workload*

Modul grade: *none*

Polyvalence with other degree programs/accessibility notes: -

Remarks: -

Effective English for Leadership

Module title	Effective English for Leadership
Module title German	Englisch für Führungskräfte
Module number	88-021-WLM18-H-0408
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Center for Business Languages
Module Coordinator	Jeff Montrose
Credit Points (ECTS)	5 ECTS

Learning outcomes: *Students will*

- *acquire the necessary language functions as well as vocabulary which are helpful when addressing leadership development and decision making processes (level C1)*
- *define their personal leadership style and develop their own leadership capacities through extensive feedback, reflection and practice*
- *hone their individual decision-making skills in simulation exercises*

Contents and Topics:

- *Development of English language skills with specific emphasis on leadership styles and problem solving approaches*
- *The role of ethical guidelines in business decision making, with particular emphasis on language*
- *Leadership principles, boundaries, and how leaders respond under pressure when challenged*
- *Design a personal leadership development plan*

Formal requirements for participation: *none*

Recommended requirements for participation: *Business English I and II or equivalent; skill level B2+*

Teaching and examination language: *English*

Teaching methods/course types: *Interactive*

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

- *the quantity and quality of classroom contribution*
- *the ability to research and write an personal leadership development plan*
- *Due to skills orientation this module requires oral and written exam components.*

Workload/ Distribution of ECTS credits:

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

Modul grade:

- *Short take-home writing assignments (30%)*
- *Class participation (in-class exercises and assignments) (20%)*
- *Research paper (50%)*

Polyvalence with other degree programs/accessibility notes: -

Remarks: *To be announced in class*

Effective Applications in French

Module title	Effective Applications in French
Module title German	Le marché du travail
Module number	82-021-KUG08-H-0507
Level	Master module
Course rotation	Winter term
Degree program hosting the module	Business Administration M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Center for Business Languages
Module Coordinator	Lawrence Diederich
Credit Points (ECTS)	5 ECTS

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: *German*

Teaching methods/course types:

- *Interactive*

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

- *the quantity and quality of classroom contribution*
- *an exam (45 minutes) on a current business topic*
- *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 postprocessing 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: -

Remarks: *To be announced in class*

Intercultural Communication

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

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: *Interactive*

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

- *the quantity and quality of classroom contribution*
- *a written exam (45 minutes) 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 postprocessing exercise*
- *72 h = Exam preparation— Paper*
- *150 h = Total workload*

Modul grade:

- *Oral contribution (40%)*
- *Written Exam (30%)*
- *Term paper (30%)*

Polyvalence with other degree programs/accessibility notes: -

Remarks: *To be announced in class*