



## Module Catalogue Taxation M.Sc.

WFI

July 24, 2023

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## Accounting Law

<b>Module title</b>	Accounting Law
<b>Module title German</b>	Bilanzrecht
<b>Module number</b>	88-021-WR03-S-VL-0408-20172.001
<b>Level</b>	Master module
<b>Course rotation</b>	Winter term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	International Business Law
<b>Module Coordinator</b>	Prof. Dr. iur. Claus Luttermann
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

*The aim of this event is to achieve further knowledge of Accounting Law with reference to the International law. Connections to Corporate Law and Capital Markets Law are going to be presented; competences in Business Valuation can be gained. Within the integrated tutorial the contents shall be strengthened by dealing with practical cases.*

### Contents and Topics:

- *Basics of Accounting Law*
- *Financial statements, separate financial statements, consolidated financial statements*
- *Balance sheet and accounting principles*

### 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:**

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

**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:**

- *Written exam of 90 minutes at the end of semester (100%)*

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

**Remarks:**

- *Großfeld/Luttermann, Bilanzrecht, 4. Auflage 2005 et al.4*
- *DuPlessis/Großfeld/Luttermann et al. German Corporate Governance in European and international Context, 3rd ed. 2017*

## Action-Learning-Colloquium

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

### Learning outcomes:

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

### Contents and Topics:

- *Participation in an online-based introductory event*

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

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

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

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

**Teaching methods/course types:**

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

**ECTS awarding criteria:** -

**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

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

<b>Module title</b>	Analytical Customer Management
<b>Module title German</b>	Analytisches Customer Management
<b>Module number</b>	88-021-MS21-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Winter term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Sales and Marketing
<b>Module Coordinator</b>	Prof. Dr. Joachim Büschken
<b>Credit Points (ECTS)</b>	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 will use Harvard-style cases in addition to the readings in the literature. The cases range across companies from different countries and markets. As a consequence, the treatment and as well as indepth 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*
- *60 h = Exam preparation*
- *150 h = Total workload*

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

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

**Remarks:** -

## Business Intelligence for Management Accounting

<b>Module title</b>	Business Intelligence for Management Accounting
<b>Module title German</b>	Business Intelligence im Controlling
<b>Module number</b>	
<b>Level</b>	Master module
<b>Course rotation</b>	Winter term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Business administration and corporate accounting
<b>Module Coordinator</b>	Prof. Dr. mult. Anton Burger
<b>Credit Points (ECTS)</b>	5 ECTS

**Learning outcomes:** *The course participants develop and deepen their knowledge and understanding of business intelligence (BI) in the context of controlling. They use this knowledge to solve practical problems autonomously with the help of the skills they have acquired. In addition, they learn to critically reflect on data (quality) and analyzes and to assess them within the context of controlling concepts. After successfully completing the module, they are able to apply their knowledge in the field of BI in new situations and auton-omously generate new knowledge/insights.*

### Contents and Topics:

- *Controlling concepts in the German-speaking and international context*
- *Basics of Business Intelligence (BI)*
- *Potential applications of BI in the context of controlling*
- *Introduction to MS Power BI and possibly other software*
- *Business cases in MS Power BI and possibly other software*

### Formal requirements for participation:

- *None*

### Recommended requirements for participation:

- *None*

**Teaching and examination language:**

- *German or English*

**Teaching methods/course types:**

- *Lecture (1 SWS)*
- *Tutorial (3 SWS)*

**ECTS awarding criteria:**

- *Performance record assessed with at least "sufficient": practical exam/submission.*

**Workload/ Distribution of ECTS credits:**

- *45 h = Lecture and Tutorial*
- *75 h = Preparation and follow-up*
- *30 h = preparation assessment*
- *150 h = Total workload*

**Modul grade:**

- *practical exam/submissiong (100%)*

**Polyvalence with other degree programs/accessibility notes:** *Taxation M.Sc.*

**Remarks:** -

## Case Studies on Tax Reorganization Law and International Tax Law

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

- *max. 24 students (preferably Taxation)*
- *Literature is provided in the Opening Session*

## Case Studies Accounting and Controlling

<b>Module title</b>	Case Studies Accounting and Controlling
<b>Module title German</b>	Fallstudienseminar Accounting and Controlling
<b>Module number</b>	88-021-AC08-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Every term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Business administration and corporate accounting
<b>Module Coordinator</b>	Prof. Dr. mult. Anton Burger
<b>Credit Points (ECTS)</b>	5 ECTS

**Learning outcomes:** *Students prepare, discuss and present specific topics in this seminar. The students will get familiar with the scientific work. Part of the scientific work is to search literature, to structure the paper and to write it in a scientific way 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: -**

## Consumer Psychology and Decision Making

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

### Learning outcomes:

*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 Base Analysis – Applied probability models in marketing

<b>Module title</b>	Customer Base Analysis – Applied probability models in marketing
<b>Module title German</b>	Kundenbisanalyse - Angewandte stochastische Modelle im Marketing
<b>Module number</b>	88-021-MS06-S-VL-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Winter term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	ABWL, Sales and Marketing
<b>Module Coordinator</b>	Prof. Dr. Joachim Büschken
<b>Credit Points (ECTS)</b>	5 ECTS

**Learning outcomes:** *After successful participation students will have*

- *a „toolset“ of probability models which can be applied to estimate customer lifetime value, which is becoming increasingly important to companies with large customer databases, such as mail order companies.*
- *theoretical foundations (mathematics and marketing) which enable students to build their own probability models for customer evaluation.*
- *the capability to understand and discuss (and apply if applicable) current literature on customer base analysis.*
- *theoretical foundations in quantitative marketing and the ability to reflect on quantitative models and their application in customer evaluation.*

*Students will not only learn about the theory behind stochastic models, but they will also be capable of using these models to solve real problems.*

### **Contents and Topics:**

- *Introduction to the empirical analysis of marketing data and transaction data*
- *Basics of model-based customer base analysis*

- *Analysis of choice data*
- *Analysis of text data*
- *Analysis of transaction data for the purpose of customer base evaluation*

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

**Recommended requirements for participation:**

- *Principles of Marketing (Bachelor level)*
- *Introduction to statistics*
- *Programming skills are not required*

**Teaching and examination language:** *German*

**Teaching methods/course types:**

- *Active learning is vital to the successful understanding of the topics covered in class. Continuous attention is important.*
- *The continuous learning process is supported by homeworks.*
- *Students will apply models during class.*
- *All models can be applied by using R.*
- *Problem-oriented learning: Typical problems of database marketing are starting points for the explanation of each model*

**ECTS awarding criteria:**

- *Homeworks will support the learning process. Because of the complexity of the models, homeworks are a vital part of this class.*
- *For final grading, the exam is weighted 50%, the homework 50%.*

**Workload/ Distribution of ECTS credits:**

- *42 h = Presence time in lecture*
- *42 h = Preparation and reworking exercises*

- 66 h = *Homework and exam preparation*
- 150 h = *Total Workload*

**Modul grade:**

- *Homework 50%*
- *Written exam 50%*

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

**Remarks:**

- *Course documents (available for download)*
- *Literature (see ILIAS page of the course)*
- *Exercise material (see ILIAS page of the course)*

# Customer Relationship Management

<b>Module title</b>	Customer Relationship Management
<b>Module title German</b>	Customer Relationship Management
<b>Module number</b>	88-021-MS02-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Winter term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Business Informatics
<b>Module Coordinator</b>	Prof. Dr. Thomas Setzer
<b>Credit Points (ECTS)</b>	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 (VL) (2 SWS)*
- *Tutorial (UE) (2 SWS)*

**ECTS awarding criteria:**

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

**Workload/ Distribution of ECTS credits:**

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

**Modul grade:**

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

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

**Remarks:**

- *Literature will be announced in class.*

## Data Science Tools

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

## Decision Science

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

<b>Module title</b>	Discover Germany: Society, Politics, Economy, Culture
<b>Module title German</b>	Discover Germany: Society, Politics, Economy, Culture
<b>Module number</b>	82-021-INT01-H-0917
<b>Level</b>	Master module
<b>Course rotation</b>	Winter and summer term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Business Administration, Auditing and Management Accounting
<b>Module Coordinator</b>	Prof. Dr. Max Götttsche
<b>Credit Points (ECTS)</b>	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

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

## Empirical Management Research

<b>Module title</b>	Empirical Management Research
<b>Module title German</b>	Empirische Managementforschung
<b>Module number</b>	88-021-IM08-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Winter term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	International Management
<b>Module Coordinator</b>	Prof. Dr. Katja Gelbrich
<b>Credit Points (ECTS)</b>	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 (VL) (2 SWS)*
- *Tutorial (UE) (2 SWS)*

**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:**

- *Information on literature will be announced in class.*

## Entrepreneurial Management and Tourism

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

**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

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

## International Company Taxation

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

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

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

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



## Management simulation in tourism

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

**Learning outcomes:** *The student will:*

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

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

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

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *None*

**Teaching and examination language:**

- *German/English*

**Teaching methods/course types:**

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

**ECTS awarding criteria:**

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

**Workload/ Distribution of ECTS credits:**

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

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

**Modul grade:**

- *Portfolio (100%).*

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

**Remarks:**

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

## Marketing Analytics

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

### Learning outcomes:

- *Participants learn how to analyze data as they typically appear in marketing and marketing related decisions. After completion of the course, they will have mastered fundamental as well as advanced methods of marketing-related data analytics.*
- *Participants learn how to administer data, select suitable analytical methods for specific marketing problems, implement them and interpret results.*
- *They learn how to use a modern, object-oriented programming language for the purpose of data preparation, analytics and visualization of results.*
- *The competencies obtained in this course will prepare the students to access the growing job market in customer analytics and „big data“, including advanced analytical functions.*

### Contents and Topics:

- *Introduction*
  - *a. A gentle review of statistics using R*
  - *b. Data in Marketing: types of data and its handling in R*
- *What is a (data) model and for what purpose do we need them?*
  - *a. Essence of modeling: abstraction, reduction and structure*
  - *b. Types of models for marketing applications*

- *Analytical models of consumer behavior*
  - a. *WoM and customer interaction*
  - b. *Choice*
  - c. *Transactions*
  - d. *Satisfaction*
- *Modeling customer heterogeneity*
  - a. *Latent class vs. Segmentation*
  - b. *Collaborative filtering*
  - c. *Hierarchical models*
- *Testing: how do we know what works?*
  - a. *Essentials of A/B/... testing and effect analysis*
  - b. *Multivariate Testing*
  - c. *Designing marketing experiments: the basics*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *Basic Knowledge in Programming with R*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Lecture/Tutorium*

**ECTS awarding criteria:**

- *At the end of the term students have to write a written exam (90 minutes).*

**Workload/ Distribution of ECTS credits:**

- *60 h = Time of attendance for sessions*
- *60 h = Preparation*
- *30 h = Exam and Exam Preparation*
- *150 h = Total workload*

**Modul grade:**

- *Exam (100%)*

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

- -

**Remarks: -**

## Master thesis

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

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

### Learning outcomes:

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

### Contents and Topics:

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

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

### Learning outcomes:

- *The students obtain an overview over different research methods and -topics related to taxation, both from tax accounting and public economics. They can so deepen the interdisciplinary approach of the study program.*
- *The students 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.*

## Operations Research

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

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

### Learning outcomes:

#### *Students*

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

### Contents and Topics:

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



- *Adaption of methods to specific issues*
- *Specific and individual research results with scientific papers*

**Formal requirements for participation:**

- *none*

**Recommended requirements for participation:**

- *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.*

## Practical module: Innovative product development in collaboration with external partners

<b>Module title</b>	Practical module: Innovative product development in collaboration with external partners
<b>Module title German</b>	Transfer-Modul: Innovative Produktentwicklung mit externen Partnern
<b>Module number</b>	
<b>Level</b>	Master module
<b>Course rotation</b>	Every term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Christian Social Ethics and Social Policy
<b>Module Coordinator</b>	Prof. Dr. André Habisch
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes: *Module participants*

- *identify challenges of a specific target group in cooperation with representatives;*
- *learn how to identify needs and market opportunities using interviews, workshops, etc.*
- *acquire cross-functional language skills and communication behaviors to do so;*
- *work effectively in teams;*
- *practice transferring identified challenges to product ideas and concepts;*
- *learn innovative product development methods and apply them to their own project;*
- *learn to create digital prototypes and test critical assumptions;*
- *practice qualitative enhancement of their own developed prototypes.*
- *communicate their results in social media - in close cooperation with KU's MiB Transferplatt-form.*
- *reflect on their experiences in a final individual learning report.*

*To achieve these learning objectives, a high level of personal commitment, willingness to work effectively in groups, and close coordination with the supervising faculty member(s) and external partners is required.*

**Contents and Topics:** *Transfer events planned and carried out in cooperation with the KU transfer platform 'MenschINBewegung' (e.g. a workshop) bring participants together directly with external target groups. From the observation of real needs, own ideas for formats/products/services are derived. The participants develop prototypes under the guidance of the seminar leader as well as with recourse to external consulting potentials and test these directly with the target group or with further external partners. Finally, they generate feedback from the testing and incorporate this into their prototypes. The event includes:*

- *Participation in a MenschINBewegung transfer event (e.g., workshops).*
- *Weekly mentoring sessions (digital)*
- *Training on prototyping tools (digital)*
- *Feedback workshops with external audiences (digital)*
- *Independent communication in social media*

**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:**

- *Project work: planning and implementation of transfer events*
- *Regular digital supervision sessions with teaching staff or, if necessary, external competence providers*
- *Digital presentation of independently developed prototypes and testing methods*
- *Compilation of a written paper*
- *Final presentation*

**ECTS awarding criteria:** *Group work: Written elaboration and presentation of the developed prototype (100%)*

**Workload/ Distribution of ECTS credits:**

- *10 h = physical attendance time for workshop and presentation*

- 28 h = weekly supervision sessions (digital)
- 22 h = preparation and follow-up of presentation
- 90 h = preparation of prototype and written paper (group work)
- 150 h = Total workload

**Modul grade:** *Group work: Written elaboration (approx. 5 pages p.p.) and presentation of the prototype (approx. 15 min plus discussion)*

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

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

## Pricing and Product Management

<b>Module title</b>	Pricing and Product Management
<b>Module title German</b>	Pricing and Product Management
<b>Module number</b>	
<b>Level</b>	Master module
<b>Course rotation</b>	Winter Term
<b>Degree program hosting the module</b>	Business Administration B.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Sales and Marketing
<b>Module Coordinator</b>	Prof. Dr. Joachim Büschken
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *The participants of this module learn the fundamental and advanced design variables of pricing and product policy in a critical manner.*
- *Students develop the ability to productively use even more complex analytical methods relevant to management decisions in the context of pricing, product design and product lines. Participants also learn how to use methods for acquiring and interpreting information relevant to advanced pricing and product design decisions.*
- *After successfully completing this module, participants gained a thorough understanding of pricing and product policy, of the design variables in both areas of marketing management. They have obtained relevant analytical and methodological know-how and are able to use even more complex market research tools and analytical methods in a meaningful way.*

### Contents and Topics:

#### *Product Management*

- *Introductory and advanced theories of product management*
- *Methods and process of market segmentation*
- *Product differentiation and product design*
- *Management of (complex) product lines*

- *Systematic elimination of products*

#### *Price Management*

- *Introductory and advanced theories of price management*
- *Analytical methods for measuring willingness to pay*
- *Behavioral aspects of price perception*
- *Pricing decisions and price implementation*

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

- *None*

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

- *None*

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

- *English*

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

- *Lecture 2 SWS*
- *Tutorial 2 SWS: practical work using a examples and case studies*

#### **ECTS awarding criteria:**

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

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

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

- 52 h = *Exam preparation*
- 150 h = *Total workload*

**Modul grade:**

- *Final exam (100%)*

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

- *Taxation M.Sc.*

**Remarks:** -



## Production and Operations Analytics (P&OA)

<b>Module title</b>	Production and Operations Analytics (P&OA)
<b>Module title German</b>	Production and Operations Analytics (P&OA)
<b>Module number</b>	88-021-SCM01-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Winter term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	SCM and Operations
<b>Module Coordinator</b>	Prof. Dr. Heinrich Kuhn
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

#### *Students*

- *can apply their knowledge of the current methods and concepts of business analytics and operations research in the context of the design and operation of 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:

*The course applies the core concepts of business analytics, i.e., descriptive, predictive, and prescriptive analytics, to analyze real-existing manufacturing and logistics systems as well as predicting their behavior and designing new (optimized) systems. Specifically, the following content will be covered.*

- *Basics of Industrial Production, Logistics, and Operations Management*
- *Facility and Warehouse Location*
- *Concepts of Production Organization*

- *Systems Analysis with Queuing Models*
- *Facility Layout Planning*
- *Analysis and design of Flow Line Manufacturing Systems*
- *Analysis and design of Cellular Manufacturing Systems*
- *Analysis and 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, *Supply Chain Analytics*, 13. Edition, Norderstedt (Books on Demand) 2020.
- Heragu, S., *Facilities Design*, Boston (PWS Publishing Company) 1997.
- Kuhn, H., *Modelle und Lösungsverfahren zur Konfigurationsplanung von Fließproduktionssystemen*, in: *Betriebswirtschaftliche Forschung und Praxis* 53(2001)5, S. 199-211.
- Nahmias, S. and T.L. Olsen, *Production and Operations Analytics*, 8. Edition, (Waveland Pr Inc) 2020.
- Singh, N. und D. Rajamani, *Cellular Manufacturing Systems: Design, Planning and Control*, London (Chapman& Hall) 1996.
- Tempelmeier, H. (Hrsg.) *Planung logistischer Systeme*, Springer (Berlin) 2018.
- Tempelmeier, H. *Analytics in Supply Chain Management und Produktion - Übungen und Mini-Fallstudien*, 7. Edition, Norderstedt (Books on Demand) 2020.
- Tempelmeier, H., *Production Analytics, Modelle und Algorithmen zur Produktionsplanung und deterministischen und stochastischen Bedingungen*, 7. Edition, (Books on Demand) 2023.
- Tempelmeier, H. und H. Kuhn, *Flexible Manufacturing Systems - Decision Support for Design and Operation*, New York (Wiley) 1993.

## Project in Service and Innovation Management

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

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

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

- 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 Projects Seminar

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

### **Learning outcomes:** *Students*

- *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.*

## Regional and Urban Economics

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

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

### Learning outcomes:

- *Students 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.*

## Sales Management

<b>Module title</b>	Sales Management
<b>Module title German</b>	Vertriebsmanagement
<b>Module number</b>	88-021-MS32-H-1022
<b>Level</b>	Mastermodul
<b>Course rotation</b>	WiSe
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	BA and Digital Marketing
<b>Module Coordinator</b>	Prof. Dr. Robin-Christopher Ruhnau
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *In this course, students deal with the challenges of managing sales as a subarea of marketing and customer relationships as a focal point of reference for marketing. In doing so, students will learn about the development of sales management from a mere disposition function to holistic customer relationship management. Thereby, students will strengthen their analytical skills and acquire the ability to take on central tasks in sales and customer relationship management and make management decisions there on an operational and strategic level. In this regard, specifics of both the consumer (business to consumer) and the business customer (business to business) context will be discussed.*
- *At the end of the course, students will know and understand the most important factors influencing decisions in sales management. They will also be familiar with the most important operational and strategic methods of sales management. The students will also be familiar with the potential and challenges of new technologies and digitalization in sales. The students have the methodical-analytical knowledge to transfer these methods to different companies and market conditions and to interpret the results.*
- *During the associated tutorial, students apply the knowledge gained from the lecture. On the one hand, learned methods and calculations are carried out independently. In doing so, methodical-analytical knowledge is promoted. On the other hand, the students work in teams on case studies on practical cases from sales management. The students present and reflect on their solutions compared to alternative solutions. The case studies help to improve teamwork and conflict resolution skills. In addition, participants train and improve their presentation skills. In*

doing so, students also learn to reflect on the knowledge learned in the lecture, evaluate it and select the knowledge that is important for answering the question to provide concrete, applicable recommendations for managers.

### **Contents and Topics:**

- *Foundations in sales and customer relationship management*
- *Strategic sales management*
- *Key sales instruments and technological developments*
- *Key account management*
- *E-commerce, retail and wholesale*
- *Design of sales channels*
- *Omnichannel management*
- *Management of external sales partners*
- *Management of the internal salesforce*

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

- *None*

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

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

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

- *English*

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

- *teaching methods/course types Lecture (VL) (2 SWS) / Tutorial (UE) (2 SWS)*

### **ECTS awarding criteria:**

- *Performance record assessed with at least "sufficient": Final exam (90 minutes) on the lecture (70% of final grade) and team-based case study presentation in the tutorial (30% of final grade)*

**Workload/ Distribution of ECTS credits:**

- *22.5 h = Time for attendance (Lecture)*
- *22.5 h = Time for attendance (Tutorial)*
- *105.0 h = Self Study*
- *150.0 h = Total Workload*

**Modul grade:**

- *Exam (70%)*
- *Case Study (30%)*

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

**Remarks:**

- *Information on literature will be announced in the course*

## Selected Issues of Organizational Development

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

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

### Learning outcomes:

- *Students attending this seminar learn how to use and critically evaluate (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

<b>Module title</b>	Seminar Business Ethics, Corporate Governance & Management Accounting
<b>Module title German</b>	Seminar Unternehmensethik, Corporate Governance & Controlling
<b>Module number</b>	88-021-CO05-H-0820
<b>Level</b>	Master module
<b>Course rotation</b>	Winter term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Business Ethics and Corporate Governance
<b>Module Coordinator</b>	Prof. Dr. Kai Sandner
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

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

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

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

**Formal requirements for participation:** none

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

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

**Teaching methods/course types:**

- *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”

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

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

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

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

## Seminar: Theory and Policy of Economic Order

<b>Module title</b>	Seminar: Theory and Policy of Economic Order
<b>Module title German</b>	Seminar: Ordnungstheorie und Ordnungspolitik
<b>Module number</b>	88-021-ETH12-H-0408
<b>Level</b>	Master modul
<b>Course rotation</b>	Winter Term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Economic and Business Ethics
<b>Module Coordinator</b>	Prof. Dr. Jörg Althammer
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students get accustomed to the theory and policy of economic order*
- *They will learn independent and critical handling of primary sources concerning theory of economic order in the course*
- *They practice and take part in scientific discussions*

### Contents and Topics:

- *Students get accustomed to different concepts of economic order. Based on this newly acquired knowledge they will analyze current measures of governmental economic policy*
- *They get an introduction to scientific argumentation and discussion*

### Formal requirements for participation:

- *Keine*

### Recommended requirements for participation:

- *Basic knowledge of economic and social ethics as well as economic theory*

### Teaching and examination language:

- *German*

**Teaching methods/course types:**

- *Seminar (4 SWS)*

**ECTS awarding criteria:**

- *Portfolio*
- *Work performance will be mainly evaluated by means of a term paper (ca. 15 pages). However, a presentation in combination with the term paper is necessary due to the goals of this class.*

**Workload/ Distribution of ECTS credits:**

- *40 h = Lecture/Presentation*
- *100 h = Term Paper*
- *150 h = Total Workload*

**Modul grade:**

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

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

- *Taxation M.Sc.*

**Remarks:**

- *Literature will be announced in class.*
- *Participation limit: 15*

# Service Management

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

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

<b>Module title</b>	Social Innovation II: Social Impact Analysis and Communication
<b>Module title German</b>	Social Innovation II: Analyse und Kommunikation gesellschaftlicher Wirkungen
<b>Module number</b>	88-021-ETH264-S-SE-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Winter term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Christian Social Ethics and Social Policy
<b>Module Coordinator</b>	Prof. Dr. André Habisch
<b>Credit Points (ECTS)</b>	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/TCB\\_GT-V1N4-14.pdf?width=100](http://tcbblogs.org/public_html/wp-content/uploads/TCB_GT-V1N4-14.pdf?width=100)
- Bessant, J. R., & Tidd, J. (2011). *Innovation and entrepreneurship* (2. ed Ausg.). Chichester: Wiley.
- Brem, A., & Viardot, E. (2013). *Evolution of innovation managemente* (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

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

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

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

**Workload/ Distribution of ECTS credits:**

- *43 h = Time of attendance seminar*
- *108 h = Case preparation*
- *150 h = Total workload*

**Modul grade:**

- *Interim presentation (40%)*
- *Final presentation (40%)*
- *Management Summary (20%)*

**Polyvalence with other degree programs/accessibility notes:** *Taxation M.Sc.*

**Remarks:**

- *Limited capacity: 20*

## Strategic Management

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

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

## Sustainable Entrepreneurship

<b>Module title</b>	Sustainable Entrepreneurship
<b>Module title German</b>	Sustainable Entrepreneurship
<b>Module number</b>	
<b>Level</b>	Master module
<b>Course rotation</b>	Winter term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Christian Social Ethics and Social Policy
<b>Module Coordinator</b>	Prof. Dr. André Habisch
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students of the course get an overview of dimensions of sustainability, aspects of sustainable corporate governance and sustainability communication, societal conditions of sustainability.*
- *They develop an understanding of the specific contribution of companies and entrepreneurs for the realization of societal sustainability goals (including their own role in this process).*
- *They will learn to perceive different dimensions of sustainability (personal and organizational aspects, environment - social - governance, demographic development) in their mutual interrelations and to present them as case studies.*
- *They will become familiar with the application of different methods of strategic and operational sustainability management.*
- *They will learn to elaborate case studies of sustainability management and to relate them to scientific journal publications of the relevant literature.*
- *Upon completion of the course, students will have knowledge of applied sustainability research and (operational and strategic) sustainability management.*

### Contents and Topics:

- *Clarification of basic terms: Sustainability, UN Sustainable Development Goals, ESG risks, etc.*
- *Social framework conditions for sustainable business*

- *Group work: core aspects of internal sustainability management in companies of various sizes based on practical case studies*
- *Development and implementation of a concept for a case study of applied sustainability management*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *Track record of an economic and business ethics course during the study period (BA or MA)*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Lectures and presentations by academics and practitioners*
- *Group discussions*
- *Internet research*
- *Reading of scientific literature*
- *Collaboration with company representatives from different divisions*
- *Group work (creation of a scientific concept for a case study and teaching notes) Concept for a case study and teaching notes)*

**ECTS awarding criteria:** *The group performance is first presented and discussed as a draft concept and then developed step by step. For this purpose, the groups are in constant contact with the course management as well as with practice experts.*

- *Group presentation (concept draft)*
- *Written work (fully formulated concept)*

**Workload/ Distribution of ECTS credits:**

- 28 h = Attendance time events
- 12 h = Attendance time group meetings
- 40 h = Preparation group presentation
- 40 h = Literature study
- 30 h = Writing of corresponding passages of the essay
- 150 h = Total workload

**Modul grade:**

- Group presentation (concept draft) (25%)
- Written work (fully formulated concept) (75%)

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

**Remarks:**

- Limited capacity: 15 - Limitation due to existing capacities on the part of the company partners
- selected Literature will be announced on CAMPUS or ILIAS before the beginning of each semester)

## Supply Chain Management Seminar

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

### Learning outcomes: *Students*

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

### Contents and Topics:

- *Basics of academic research*
- *Scientific problem solving and communication*
- *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 accounting law

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

### Learning outcomes:

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

### Contents and Topics:

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



**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

- *Profit taxation and financial accounting*

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Lecture (2SWS)*

**ECTS awarding criteria:**

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

**Workload/ Distribution of ECTS credits:**

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

**Modul grade:**

- *Written exam (100%)*

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

- *Taxation M.Sc.*

**Remarks:**

*Literature is provided in the opening session*

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

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

### Learning outcomes:

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

### Contents and Topics:

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

- *Approach for a digitization project*

**Formal requirements for participation:**

- *None*

**Recommended requirements for participation:**

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

**Teaching and examination language:**

- *German*

**Teaching methods/course types:**

- *Lecture (2 SWS)*

**ECTS awarding criteria:**

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

**Workload/ Distribution of ECTS credits:**

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

**Modul grade:**

- *Final presentation (100 %)*

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

- *Taxation M.Sc.*

**Remarks:**

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

## The Past, Present, and Future of Entrepreneurship and Innovation

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

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

## Webscraping & Textual Analysis in Python

<b>Module title</b>	Webscraping & Textual Analysis in Python
<b>Module title German</b>	Webscraping & Textual Analysis in Python
<b>Module number</b>	88-021-FI22-H-0723
<b>Level</b>	Master module
<b>Course rotation</b>	Winter term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Juniorprofessor Digital Finance
<b>Module Coordinator</b>	Prof. Dr. David Streich
<b>Credit Points (ECTS)</b>	5 ECTS

### Learning outcomes:

- *Students will acquire advanced programming skills in Python by working on a group project that aims to develop a web-scraping program.*
- *Students will further acquire the skills to extract, pre-process, and (preliminary) analyze the data collected from HTML scripts.*
- *Finally, students will be made familiar with textual analysis methods and their application.*

### Contents and Topics:

- *In this module, students will work in groups to program a web-scraping program that collects HTML scripts from a website of their choosing.*
- *They will extract the relevant information from the HTML scripts and organize it in a way that allows for further analyses.*
- *Finally, they will prepare a research proposal sketching out a research project based on the obtained data and present it to the class.*

### Formal requirements for participation:

- *None*

**Recommended requirements for participation:**

- *None*

**Teaching and examination language:**

- *English*

**Teaching methods/course types:**

- *Seminar SE (2 SWS)*

**ECTS awarding criteria:** *Term paper / presentation / discussion 100%*

- *Development of a webscraping program, as well as extraction, pre-processing, and (preliminary) analysis of the collected data*
- *Preparation of a research proposal based on obtained data in German or English (8 pages)*
- *Presentation in front of the seminar group on research proposal and programming experience (duration: 30 minutes)*
- *Plenary discussion (duration: 15 minutes)*

**Workload/ Distribution of ECTS credits:**

- *15 h = seminar kick-off sessions*
- *120 h = programming and preparation of research proposal*
- *10 h = troubleshooting and discussion of research ideas with thesis supervisor*
- *5 h = Presentation of research proposal and active participation in discussion during seminar*
- *150 h = Total workload*

**Modul grade:**

- *Research proposal & code (50%)*
- *Presentation (50%)*

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

- *Taxation M.Sc.*

**Remarks:**

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

## Workshop Empirical Accounting

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

## Effective English for Leadership

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

<b>Module title</b>	Effective Meetings and Negotiations
<b>Module title German</b>	Englisch für Besprechungen und Verhandlungen
<b>Module number</b>	88-021-WLM02-H-0408
<b>Level</b>	Master module
<b>Course rotation</b>	Winter term
<b>Degree program hosting the module</b>	Business Administration M.Sc.
<b>Institutional anchoring</b>	Ingolstadt School of Management
<b>Subjects involved</b>	Center for Business Languages
<b>Module Coordinator</b>	Jeff Montrose
<b>Credit Points (ECTS)</b>	5 ECTS

**Learning outcomes:** *Students will The course focuses on the ability of students to engage successfully in meetings and negotiations conducted in English.*

### **Contents and Topics:**

- *Development of English language skills with specific emphasis on meetings and negotiations.*
- *By the end of this course students will be better able to demonstrate their knowledge of meetings and negotiations in both theoretical and practical forms, using appropriate language and style.*

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

**Modul grade:**

- *Written Exam (25%)*
- *Class participation (in-class exercises and assignments) (10%)*
- *10 pages Research paper (25%)*
- *oral exam (40%)*

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

**Remarks:** *To be announced in class*

## Effective Applications in French

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

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

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

**Contents and Topics:**

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

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

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

**Teaching and examination language:** *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

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

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

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

**Contents and Topics:**

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

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

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

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

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