Degree program description for the Bachelor's degree program in Sustainability in Business & Economics at the Catholic University of Eichstätt-Ingolstadt

Contents

A. General structure of the degree program

The name of the degree program is:	Sustainability in Business & Economics
Responsible faculty:	Ingolstadt School of Management
Involved faculty/faculties:	Faculty of Mathematics and Geography
Degree:	Bachelor of Science
Mode of study:	☒ Full-time program ☐ Part-time program ☐ Full- and part-time program ☐ Cooperative study program ☐ Distance learning program
Type of degree program:	☒ Undergraduate program ☐ Consecutive program ☐ Professional development program
Scientific/practical orientation: (only for Master's degree programs)	☐ Rather application-oriented ☐ Rather research-oriented
Standard length of the program:	6 semesters (full-time) semesters (part-time)
Start of the program:	☐ Summer semester ☒ Winter semester
Number of ECTS credits to be awarded:	180 ECTS credits
Tuition fees:	☒ No ☐ Yes, € per semester

B. Description of the degree program

1. The degree program in three sentences

The degree program in "Sustainability in Business & Economics" offers an excellent education in social and economic sciences with regard to the requirements of a sustainable economy in order to be able to shape global overall societal challenges such as increasing resource consumption, climate change, growing income inequality, demographic change, globalization as well as new forms of work organization from the perspective of companies, politics and various interest groups.
The program analyzes and discusses the options for action of various social actors linked to such questions of the future by combining approaches, insights and methods from different disciplines (in particular business administration and economics, furthermore ethics, political science, economic and social geography) with international study experience.
Based on a broad education of analytical-methodical and linguistic-communicative skills, students are enabled to analyze interrelationships of economic sustainability in an evidence-based manner and to develop responsible options for action for various players; they thus acquire excellent prerequisites for starting a career in companies, ministries, associations, environmental organizations and international organizations as well as for an in-depth scientific approach to the field in relevant advanced degree programs.

2. Target group

This Bachelor's degree program is aimed at persons who have completed a general or subject-specific university entrance qualification and who have an interest in a study program with a broad focus on economics and social sciences, especially regarding the fields of action of economic sustainability in companies (including start-ups), the state, associations and other social groups. Interested prospective students seek to acquire modern subject-specific skills in business and economics with a focus on sustainability as well as in-depth analytical-methodical and language-communicative competencies. This particularly also includes project work with a practical relevance in small groups and the development of social innovations in the field of sustainability.

In German-speaking countries, the offer of Master's degree programs in the field of sustainability is meanwhile quite comprehensive. However, the offer of Bachelor's programs with that focus is relatively limited. The present degree program with a thematic focus on economics and social sciences differs significantly from more holistic sustainability programs that take equal account of the three pillars of ecology, economy and social sciences, as well as from programs in sustainable management that mainly concentrate on an entrepreneurial perspective. Sustainability aspects from natural sciences are approached in a supplementing way in this degree program, but are not the core focus of the program.

C. Degree program concept

1. Degree program structure

1.1. Admission requirements

Students must pass an admission procedure and provide proof of a university entrance qualification. Furthermore, they have to provide proof of language proficiency in German in accordance with the statutes on enrollment; English language proficiency in level B2 is recommended. Please check the KU website for the currently applicable deadlines for application and enrollment.

1.2. Qualification objectives

Graduates of the degree program have acquired broad and integrated knowledge on the foundations of economic sustainability from a business & economics and social sciences perspective. In preparation for future careers in companies, administrative departments or associations, graduates will have acquired fundamental knowledge on the core subject areas of business administration and economics and on economic and corporate ethics questions. In addition, they approach the topic of sustainability from an interdisciplinary perspective (especially involving ethics, depending on the chosen specialization also geography and political science). This enables students to recognize, categorize and evaluate challenges connected to economic sustainability in different contexts. On this basis, they are able to reflect in various constellations on which processes an in what form sustainability aspects are to be integrated in companies and the industry depending on specific individual situations. They are able to independently develop appropriate solutions, sustainable strategies for action and social innovations. In doing so, they recognize and assess trade-offs (for example between sustainability goals and other objectives) and can critically weigh different objectives against each other. They are able to independently transfer findings to new situations.

Graduates are able to adequately analyze ethical challenges on a social and entrepreneurial level from the perspective of different actors and develop solutions using appropriate tools and methods. They are able to formulate complex questions and approaches for solutions clearly and appropriately for the respective target group and interpret messages of other actors competently. In particular, they will have acquired the necessary vocabulary and knowledge needed to operate at the intersection between companies, the government and other social actors.

Graduates have acquired a broad understanding of fundamental analytical and empirical methods for evidence-based work on complex problems from the field of business and economics with a connection to sustainability, especially qualitative and quantitative data analysis and evaluation of entrepreneurial and political measures. For example, graduates will be able to understand, assess or critically question sustainability scores, sustainability certificates or efficacy studies. They are able to justify their assessment and perceptions in discourse with other representatives of the field as well as with non-specialists by

presenting arguments that are theoretically and methodically substantiated. They are able to independently familiarize themselves with new quantitative and qualitative methods.

Graduates have acquired **international language proficiency and study competence** needed to meet global social and economic challenges. Two required business language modules and ideal prerequisites for integrating a stay abroad in their studies allow students to ideally prepare for an international career or international Master's program. They acquire comprehensive specialist vocabulary in business and economics and are able to flexibly and effectively apply the foreign language in social and professional contexts and express themselves in a clear, structured and detailed way on complex topics (at least B2+ level). They are able to apply acquired presentation and communication techniques in a targeted manner and have the required time management and self-management skills.

The **project-oriented character of the program** allows students to acquire important soft skills and methodological competences needed to integrate the topic of sustainability into complex operational and social processes. They are prepared for starting successful careers, also in an international context. Graduates will be able to define objectives for learning and work processes, reflect on and assess them and design such processes independently and in a sustainable way. They are able to develop a research question, work on it in a structured way and present it by also providing implications for action. In particular, they will have acquired skills for compiling, assessing and interpreting relevant information on the topic of economic sustainability in project work and independently develop solutions that are relevant for the practical field. They have also acquired skills for reflection and for working in a way that saves energy and resources.

Graduates will have carried out long-term application-oriented projects independently themselves and are able to contribute to **solving complex challenges as a team**. They will have acquired skills for jointly developing **sustainable strategies for action and social innovations**, to coordinate and agree on compromises in teams as well as to take over leading positions in teams or processes. They will have acquired soft skills such as creativity, the ability for target-oriented work as well as social skills.

Graduates have an overview of goals and standards in **different professional fields** in the area of economic sustainability. They are able to recognize need for action in different fields as regards sustainability aspects. They critically reflect on their professional actions by taking into account social expectations and consequences. In the course of their studies, students will have been introduced to different potential employers (e.g. companies, the administrative sector, associations) and ways of working in a diverse range of modules. When concluding their studies, graduates will have acquired the necessary skills to start qualified employment in companies (e.g. In CSR management or auditing), in the public sector (e.g. in ministries or the administration) or in the not-for-profit sector (e.g. Associations, social enterprises or NGOs) or to continue their studies in a compatible Master's program.

1.3. Opportunities for further qualification

Graduates of the degree program have the possibility to qualify further in one of the following Master's degree programs at the KU Eichstätt-Ingolstadt: Business Administration, Taxation, Business and Psychology, Education for Sustainable Development. Furthermore, the program is designed in a way that makes it compatible with standard admission requirements and required basic knowledge for Master's degree programs in business administration, management, economics or sustainability at most German and international universities.

1.4. Labor market situation and professional fields

Sustainable management is an ever-present social challenge that will continue to grow in the future, so there are a variety of relevant occupational fields, e.g. in the areas of environmental economics, energy supply, use of resources, sustainable investments, mobility, infrastructure and consumption. There are already very favorable conditions on the labor market that are expected to improve further in the future. In most cases, however, it is not about developing a new "occupational field sustainability" but rather about an orientation towards sustainability in already existing and in-demand labor market competencies.
Especially larger companies are currently witnessing increased requirements and demand in sustainability management, CSR and sustainability reporting. This is why companies will create corresponding new positions that require multi- and interdisciplinary knowledge covering economic, business administration and ethical as well as methodical aspects. In addition to economic sectors in which the topic of sustainability is already a core focus (transport, energy), sustainability strategies will also become increasingly important in other sectors too (banks, finances, manufacturing).
State activities to shape and regulate sustainability concepts in the industry are also becoming increasingly important. In the field of policy management and in urban and regional planning, sustainability concepts are also widespread. In the non-governmental, non-profit sector (NGOs, associations) and in the church sector, sustainability is a forward-looking concept for action. Here, for example, production and consumer standards as well as certificates are developed and tested. The Bachelor's degree program specifically prepares students for these fields of activity and practical challenges through its interdisciplinary character and methodical project orientation.

Graduates can choose from a wide range of job profiles, for example as CSR managers, sustainability managers, communications managers, sustainability project managers, sustainability officers or research assistants. Other relevant job profiles can be found in sustainability consulting or business development.

In the run-up to the development of the study program, a labor market analysis was conducted with the help of interviews with numerous representatives from companies, public authorities and associations. The labor market opportunities with the present degree profile are expected to be very positive in the long term. The following were named as central requirements in the occupational field: Analytical and methodological skills, project management experience, economic basics, ethical reflection competence.

2. Program structure

2.1. Fundamental program structure

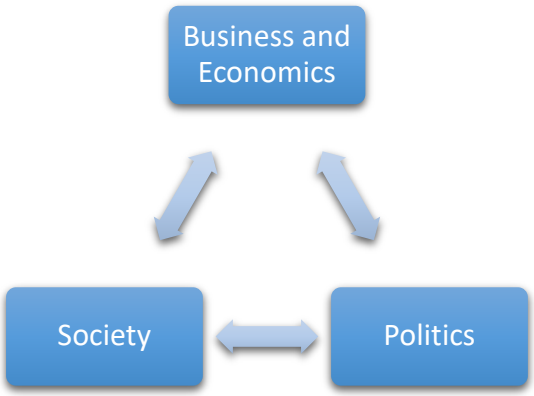
Orientation and perspective

The present degree program is oriented towards the economic and social science aspects of sustainability. It combines two modern approaches to sustainability discourse: First, the *neoclassical perspective* that is based on the assumption of rational choices by involved actors and the existence of equilibria. In this way of thinking, sustainable development and economic growth are not mutually exclusive. Ecological and social damage from production and consumption processes are understood as externalities that can and must be corrected through state and institutional regulation, innovation and redistribution. In addition, social inequalities must be compensated for with the help of classic social policy instruments. The main aim of this way of thinking is to drastically cut emissions, protect resources and reach a social balance between the different interest groups. Furthermore, the degree program also focuses on a *behavioral science perspective* that understands the rationality of involved actors as constrained. From this perspective, damage to the environment and society is the result of decision errors, which can be corrected through incentive systems, information provision and signals. The main goal of this way of thinking is to achieve changes in consumer behavior or myopic (i.e. short-sighted) business decisions as well as policy failures.

Thus, the concept of sustainability used in the degree program differs from the assumptions of *ecological economics*, according to which growth should be largely rejected. The goal of this movement is a radical restructuring of the market-based economic order. While alternative concepts of ecological economics are presented and discussed in the course, most modules take a neoclassical and/or behavioral economics perspective.

Thus, the degree program places economic life at the center and focuses on interdependencies between the economy, society and politics (see diagram 1). Accordingly, the respective actors of these three domains are also the focus of consideration: Businesses, regulating institutions (state, legislature, executive) and societal institutions (associations, societies, NGOs).

Diagram 1: Thematic focus of the Bachelor's degree program



The following overview illustrates the structure of the degree program sorted by perspective and target area (the matrix contains exemplary required modules of the degree program):

		Target area	
		production	consumption
Perspective	Rational decisions (neoclassical)	• In-house processes (e.g. Investment, financing and taxes) • State regulation (e.g. Public finance and sustainable economic policy, environmental economics & environmental policy)	• Prices and signals (e.g. microeconomics)
	Decisions that are confined rational & subject to limited control (Behavioral economics)	• Social innovation (e.g. innovating for sustainability) • Entrepreneurship (e.g. sustainable entrepreneurship)	• Norms • Behavior, distortions (e.g. sustainable development)

Program structure

In the first four semesters, students complete required courses worth 110 ECTS credits in total. In the context of the requires courses, students acquire skills in the competence fields *Business, Economics, Ethics & Society, Analytical Skills*, and *Soft Skills*. In the second part of the program, students choose two specializations worth 20 ECTS credits each. In the free elective area, students complete an additional 10 ECTS credits. At the end of the program, students write their Bachelor's thesis (10 ECTS credits).

Program content

Students will develop skills that enable successful professional activity against the backdrop of the major global trends that are emerging at present and in the near future (climate change, scarcity of resources, globalization, demographic development). This degree program is designed to open up new perspectives and to significantly develop and modernize already established competencies from a sustainability perspective. Students are trained in the following five competence fields: *Business, Economics, Ethics & Society, Analytical Skills,* and *Soft Skills.*

A central component of the degree program is to familiarize students with the topic of economic sustainability and its actors and perspectives from various disciplines. For example, the Sustainable Economy lecture series is designed to illustrate the wide range of the topic of sustainability for businesses, the economy, and society. This series will also include sustainability aspects from the natural sciences in a supplementary way. Furthermore, students visit required modules such as Introduction to Business and Corporate Ethics, Corporate Governance and Environmental Economics & Environmental Policy. Two further modules worth 5 ECTS credits each offer a range of choice with a connection to sustainability (Studium.Pro, applications of sustainability) and supplement the basic training in the field of Ethics & Society. The competence fields *Business* and *Economics* offer a solid fundamental training from a business and economics perspective. These core areas impart knowledge on operational processes and sustainable opportunities for optimization as well as on the possibilities and rules of government regulation. As regards the production of goods and services, the program approaches topics such as costs, standards and strategies; as regards consumption, it analyzes preferences, decisions and distortions of decisions. In the competence field *Analytical Skills*, students are trained in mathematical and modern statistical methods with a particular focus on being able to recognize, interpret and illustrate interdependencies. Communication skills and scientific competencies are imparted in the field *Soft Skills*: In addition to completing two required business language modules, students are ideally prepared for a student research project and their final thesis in the module Scientific Key Qualifications.

For implementation of the project-oriented studies, we have included a research seminar on the topic of sustainability in the program (10 ECTS credits). In this seminar, students work together in small teams to independently deal with a practical research question. During the project phase, small student groups in particular collaborate with external partners (companies, administration, associations) in order to approach and work on real challenges connected to sustainability from a scientific perspective (if applicable in collaboration with the KU Sustainability Research Lab and/or the Bachelor's degree

program in D3B). At the end of the project phase, the results of student work will be presented to the (university) public.

The connection to sustainability as an overarching topic is present in all required modules. Due to the fact that many modules are also applicable to other programs, their titles cannot be changed. In the long term, it is planned to also take up additional modules with an explicit connection to sustainability in the study program (subject to resource developments).

Interdisciplinary structure
The interdisciplinary structure of the degree program is ensured by the combination of business administration (i.e. Company-oriented) and economic (i.e. Welfare-oriented) contents as well as the interlinking or a neoclassical and a behavioral science perspective. The latter also covers methods and approaches from psychological research. In addition to the multi-disciplinary approach to economic sustainability, several modules also explicitly encourage dialog between the different disciplines (e.g. in the lecture series on Sustainable Economy, ethics modules, research project on sustainability). The interdisciplinary character of the degree program will be expanded in the direction of a social science and humanities perspective in the medium term.

Type of teaching
The degree program places particular importance on diverse and innovative teaching formats: In addition to classical lecture and practice courses, there are a number of modules that offer work in small groups, interactive presentations, role-plays or simulations. The core of the project-oriented studies is the research project on sustainability in which students work on a research question that is relevant for society in small groups. They put the research question in an operational context, assess it and present solutions to socially relevant actors.

2.2. Required area

The required area contains modules from the following competence fields:

- *Business*: Accounting; Digital and Sustainable Business Models; Sustainable Entrepreneurship; Investment, Finance and Taxes; Innovating for Sustainability: Frameworks and Practices from Global and Local Organizations
- *Economics*: Introduction to Economics: Government, Economy and Society; Microeconomics; Macroeconomics; Public Finance and Sustainable Economic Policy; Sustainable Development
- *Ethics & Society*: Sustainable Business Lecture Series; Introduction to Business and Corporate Ethics; Environmental Economics & Policy; Corporate Governance; Studium.Pro (required elective area); Applications of Sustainability (elective 1 out of 3: Sustainable Business Practice, Lecture Series Sustainability in China, Sustainable Finance)
- *Analytical skills*: Mathematics for Economists; Descriptive Statistics and Probability Theory; Inductive and Multivariate Statistics
- *Soft skills*: Key Academic Skills

- Research Project on Sustainability (10 ECTS credits).

2.3. Required elective area

Areas of specialization (required elective area):
In the second part of the program, students choose two specializations worth 20 ECTS credits each. In the course of the third semester, the program offers an information event on choosing areas of specialization. For more details on the areas of specialization, please refer to the annex.

Specializations from the field of business and economics:
- Reporting, Taxes, and Sustainability
- Economics and Finance for a Sustainable Economy
- Customer Experience, Digital Systems, and Operations for a Sustainable World

Other specializations:
- Spaces & Politics for Sustainable Futures
- International Immersion

The specialization "International Immersion" can only be taken at a foreign university in the context of a stay abroad and/or an international summer school (including the international summer school offered by the Ingolstadt School of Management) (see 2.7).

In addition, the required elective area includes one module on the applications of sustainability, one module from the Studium.Pro offer and modules worth 10 ECTS credits from a business language.

2.4. Elective area

Students choose 10 ECTS credits from the entire range of Bachelor's modules at the Ingolstadt School of Management and/or the study offer of the chosen specializations. Upon request, other modules may be admitted to the elective area if they are compatible with the subject of study. The free elective area offers students the possibility to complement their studies individually.

Modules that are completed in the context of a study stay abroad can be integrated into the specialization "International Immersion" and/or all other areas of the study program in the context of established accreditation processes.

2.5. Studium.Pro

The student must successfully complete one module from the Studium.Pro offer worth 5 ECTS credits that can be chosen freely. The module catalog contains a diverse range of modules with an explicit connection to sustainability.

2.6. Practical approach

A relation to practice is amongst others ensured by the student research project on sustainability in the fourth semester. In the context of this project, small student groups work on a research question that they have chosen themselves. The seminar also involves practical partners, especially from companies and the public sector. Other courses (e.g. Lecture Series on Sustainable Business) feature guest lectures held by representatives from the practical field.
Furthermore, the degree program offers ample room for integrating internships in the lecture-free periods. Therefore, in particular module examinations are offered in two periods per semester (to the exception of innovative examination types) in order to allow students flexible planning of internships. It is planned to establish an advisory body for the degree program that will work on integrating practical partners in the degree program structure and its further development.

2.7. Implementation of the internationalization strategy

Students of the program are encouraged and supported to spend a semester abroad. The degree program structure explicitly provides opportunity for doing so in the fifth semester: Our students benefit from a large number of partner universities. Some partner universities of the Ingolstadt School of Management already have a focus on sustainability and/or international exchange at a student level (and partly also at staff level) on sustainability topics (e.g. i-week on sustainability at the University of Antwerp; integration of a sustainability concept into all course programs offered at Toulouse Business School; sustainable course program at ESSCA; degree program “Management of Sustainability and Tourism” at the University of Trento). There is a simplified crediting process for study achievements completed abroad in the specialization “International Immersion”. It is also possible to have study achievements recognized as elective, required elective or required modules based on individual agreements for modules students wish to register for abroad (*Teilstudienverträge*). Before the start of their stay abroad, students conclude a ‘Learning Agreement’.
The planned restructuring of the summer school at the Ingolstadt School of Management (in the summer semester) that will happen simultaneously with the launch of the degree program, will ensure that also students who have only acquired 10 ECTS credits abroad can still successfully complete the specialization in “International Immersion”. Students acquire the necessary language skills in two required business language modules. Furthermore, there will be a large number of English-language courses in the required and required elective areas. These courses will also provide opportunity for establishing contacts with foreign incoming students.

D. Contribution of degree program to KU profile based on the mission statement for studies and teaching

The mission statement of the faculty that is oriented towards a "human-centered economy" and the current development plan of the faculty with an explicit focus on sustainability, economic questions of the future and digital and data-driven business will consequently lead to an independent Bachelor's degree program on economic sustainability and social responsibility that goes beyond individual modules that will continue to be offered in Bachelor's and Master's degree programs (partly also in collaboration with other faculties). While Catholic social teachings, questions of how to deal with creation, business and corporate ethics, sustainable management, etc. have already played a central role in the past, the future will hold a full range of courses offered in the area of Bachelor's training and education, which will emphasize, significantly expand and sharpen the fundamental orientation and the special profile of the KU in general and the Ingolstadt School of Management in particular. As regards public perception, the faculty will appear more than ever as a place of teaching and research on responsible management.

The KU's mission statement for studies and teaching aims at providing a study offer that has a distinct qualification profile and can be characterized by the four criteria of being "discursive", "interconnected", "committed" and "tailored to the needs of the individual". The Bachelor's degree program in "Sustainability in Business & Economics" at the KU Eichstätt-Ingolstadt fully complies with this mission statement and thus directly contributes to sharpening the University's profile further.

Discursive:

- The degree program combines highest scientific standards with a consistent practical orientation that is present throughout all specializations that can be studied. It is planned to establish an advisory body for the degree program that will work on integrating practical partners in the degree program structure and its further development.
- The degree program has committed to the dialog of disciplines in the field of "economic sustainability" and teaches how the subjects are interdependent and influence each other. Active modules (research project on sustainability, applications of sustainability) and interdisciplinary electives offer students a high degree of academic freedom.
- The diverse nature of didactic concepts in the study program (lecture modules, practical classes, seminars, research project with group work, simulations etc.) allow intensive discourse between students and lecturers, science and practice.
- The program offers a stimulating and interactive study culture with an excellent staff-to-student ratio. Students are encouraged to reflect on, verify and critically question course content.

Interconnected:

- The degree program is characterized by the interdisciplinary combination of different subject perspectives (including business administration, economics, business and corporate ethics) and skills (including quantitative and qualitative methods, analytical thinking and problem-solving ability). In their learning process, students are supported by excellently equipped scientific and practical facilities.
- A key focus of the program is the interlinking of economic aspects of sustainability at the intersection of the private sector and government frameworks. The interdisciplinary training provides students with a fundamental understanding of different actors, perspectives and problem-solving strategies required for the functioning of a sustainable economic system.
- In addition, the two required business language modules and the possibility to integrate a semester abroad in the module plan promote the program's international orientation. Students have the opportunity to immerse themselves in an international environment.

Committed:

- The required courses "Introduction to Business and Corporate Ethics", "Corporate Governance" and "Studium.Pro" allow students of the program to critically reflect on entrepreneurial and economic policy models and methods in view of their connection to sustainability and ethical aspects. Students are enabled to make justified and reliable considerations between economic-societal advantages / benefits and costs.
- In the required study module "Research Project on Sustainability", students become active and intensively work on real and present challenges that regional companies, associations, the administration or NGOs are confronted with.
- The aim of the program is to train students to become responsible experts and leaders in the private sector, associations or the public service.

Tailored to the needs of the individual:

- The degree program supports students' personal development by offering a broad range of required modules in the fields of business languages, business and corporate ethics and the Studium.Pro offer.
- Small course sizes enable personal contact between lecturers and students and thus promote social and communicative skills.
- Especially in the context of the research project on sustainability and when students write their Bachelor's thesis, they are offered intensive supervision and support. At the same time, they are given ample room for independent creative development. This encourages students to develop and accentuate their individual strengths and continue their personal development further.
- An important educational goal of the program is to train its students to become responsible experts and leaders in their field who think and act confidently also in controversial discussions and when confronted with difficult challenges.

Annex: Ideal study plan

Semester							
6	Specialization II (required elective) (5 ECTS credits)	RE Studium.Pro** (5 ECTS credits)	Specialization II (required elective) (5 ECTS credits)	RE Applications of Sustainability* (5 ECTS credits)	Bachelor's thesis (10 ECTS credits)		30 ECTS credits
5	Specialization I (required elective) (5 ECTS credits)	Specialization I (required elective) (5 ECTS credits)	Specialization I (required elective) (5 ECTS credits)	Specialization I (required elective) (5 ECTS credits)	Elective (5 ECTS credits)	Elective (5 ECTS credits)	30 ECTS credits
4	Sustainable Development (5 ECTS credits)	Corporate Governance (5 ECTS credits)	Specialization II (required elective) (5 ECTS credits)	Specialization II (required elective) (5 ECTS credits)	RE Research project Sustainability (10 ECTS credits)		30 ECTS credits
3	Public Finance and Sustainable Economic Policy (5 ECTS credits)	Introduction to Business and Corporate Ethics (5 ECTS credits)	Investment, Finance and Taxes (5 ECTS credits)	Environmental Economics & Policy (5 ECTS credits)	Inductive and Multivariate Statistics (5 ECTS credits)	Key Academic Skills (5 ECTS credits)	30 ECTS credits
2	Microeconomics (5 ECTS credits)	Macroeconomics (5 ECTS credits)	Sustainable Entre-preneurship (5 ECTS credits)	Innovating for Sustainability: Frameworks and Practices from Global and Local Organizations (5 ECTS credits)	Descriptive Statistics and Probability Theory (5 ECTS credits)	Business Language II (5 ECTS credits)	30 ECTS credits
1	Introduction to Economics: Government, Economy and Society (5 ECTS credits)	Lecture Series Sustainable Business (5 ECTS credits)	Digital and Sustainable Business Models (5 ECTS credits)	Accounting (5 ECTS credits)	Mathematics for Economists (5 ECTS credits)	Business Language I (5 ECTS credits)	30 ECTS credits
Skills	Economics	Ethics & Society	Business		Analytical Skills	Soft Skills	

* Required elective module "Applications of Sustainability": 1 of 3: Sustainable Business Practice (WiSe) / Lecture Series "Sustainability in China" (SuSe) / Sustainable Finance (SuSe) ** from the KU's Studium.Pro offer

Annex: Polyvalent and program-specific modules at the Ingolstadt School of Management

The below table lists all required and required elective modules that can also be accredited to other degree programs at the Ingolstadt School of Management (in the required or required elective area). Modules marked with an "R" are required modules in the Bachelor's program in "Business Administration" or "D3B". Most of these basic modules in business administration and economics that are also applicable to other degree programs (polyvalence) are designed in such a way that they also include an explicit reference to sustainability:

Ethics & Society			Business administration	D3B
Required module	Althammer	Introduction to Business and Corporate Ethics	R	
Required module	Sandner	Corporate Governance	RE	RE
Required module		Studium.Pro		R
Business				
Required module	Göttsche	Accounting	R	R
Required module	Koch	Investment, Finance and Taxes		R
Required module	Hogreve	Digital and Sustainable Business Models		R
Economics				
Required module	Wiederhold	Introduction to Economics: Government, Economy and Society	R	R
Required module	Danzer	Microeconomics	R	R
Required module	Langenmayr	Public Finance and Sustainable Economic Policy	R	
Required module	Weber	Macroeconomics	R	
Analytical Skills				
Required module	Grothmann	Mathematics for Economists	R	R
Required module	Küsters	Descriptive Statistics and Probability Theory	R	R
Required module	Küsters	Inductive and Multivariate Statistics	R	R
Soft Skills				

Required module	Diederich	Business Language I	R	R
Required module	Diederich	Business Language II	R	R

The following required (elective) modules are specifically assigned to the study program:

Ethics & Society		
Required module	Langenmayr	Lecture Series Sustainable Business
Required module	Weber	Environmental Economics & Policy
Required elective module	Habisch	Applications of Sustainability: Sustainable Business Practice
Required elective module	Habisch	Applications of Sustainability: Lecture Series "Sustainability in China"
Required elective module	Mählmann	Applications of Sustainability: Sustainable Finance
Business		
Required module	Matta	Innovating for Sustainability: Frameworks and Practices from Global and Local Organizations
Required module	Pechlaner	Sustainable Entrepreneurship
Economics		
Required module	Danzer	Sustainable Development
Soft Skills		
Required module	Langenmayr	Key Academic Skills (Applications in Sustainability Research)
Innovative Module		
Required module	Danzer	Research Project on Sustainability

Annex: Overview of specializations

Specialization Reporting, Taxes, and Sustainability

Overview

Target group: A company's reporting on economic, ecological and social aspects (sustainability reporting) is becoming increasingly important as a component of publicity about the company's success and development. Sustainability issues are also increasingly focused on in the context of tax policy. Here, for example, the question is how environmental protection can be promoted through taxation, but also how fair competition between different companies can be ensured through taxation. This specialization is aimed at students who are interested in this interface between performance determination of reporting, corporate taxation and sustainability.
Learning objectives: In this specialization, students acquire in-depth knowledge of income determination, accounting and taxation of companies. Students also learn what role sustainability issues play in the determination of earnings, corporate reporting and the taxation of companies, and learn what consequences this has for entrepreneurial activity.
Occupational fields: In addition to general professions in accounting, controlling and auditing or tax consulting, students qualify in particular for professional activities in sustainability consulting and sustainability reporting. Further potential professional fields are in institutions and political bodies (e.g. OECD, UN, BDI, ministries).

Overview

Specialization:	Reporting, Taxes, and Sustainability	
Responsible:	Prof. Dr. Reinald Koch	
Required elective modules:	Winter semester	Summer semester
	Company Taxation in the EU: Towards more Fairness and Sustainability *(Koch)*	Sustainability @ Leading Companies *(Göttsche)*
	Consolidated Accounting *(Göttsche)*	Basics of International Law *(Göttsche)*
	Managerial Accounting *(Sandner)*	Annual Accounts and Company Taxation *(Koch)*
		Introductory seminar: Corporate Ethics, esp. Corporate Governance *(Sandner)*

Specialization Economics and Finance for a Sustainable Economy

Overview

Target group: How can financial markets, political institutions, economic and monetary policy contribute to a new, sustainable economic order? What does it mean to invest in "sustainable" or "green" financial assets? (How) Do markets need to be regulated to become more sustainable? Is it possible for developing countries to catch up economically without contributing to climate change and environmental damage to the same extent that today's industrialized countries have historically done? And what role does education play in sustainable economic development? These and related questions are approached by students in the specialization ***Economics and Finance for a Sustainable Economy***.

Learning objectives: In this specialization, students will be enabled to analyze and assess the extent to which economic and monetary policy frameworks as well as capital markets can influence the economy and contribute to sustainable economic development. By studying this specialization, students will be able to analyze new issues, conduct independent data analyses, and meaningfully evaluate the multiple interactions between financial markets, the national economy, and sustainability goals.

Occupational fields: Students of the specialization are prepared for a future career at the intersection between financial markets, economic policy and sustainability. Possible occupational fields are diverse and range from working as an analyst in the field of sustainable finance, to jobs in strategy departments of NGOs or strategic activities in development cooperation, to working in ministries or other authorities. The specialization also enables students to pursue a relevant Master's degree.

Overview

Specialization:	**Economics and Finance for a Sustainable Economy**	
Responsible:	Prof. Dr. Dominika Langenmayr	
Required elective modules:	**Winter semester**	**Summer semester**
	Political Institutions, the Economy, and Financial Markets *(Langenmayr)*	Monetary Policy *(Weber)*
	Data Science in Finance with Python* *(Mählmann)*	Capital Market Theory *(Mählmann)*
		Growing Knowledge: Institutional Determinants of Sustainable Economic Success *(Wiederhold)*
	*Decision Theory and/or Data Science in Finance with Python might be replaced by courses offered by the new Junior Professor in Digital Finance.	Decision Theory* *(Langenmayr & Wiederhold)*

Specialization Customer Experience, Digital Systems, and Operations for a Sustainable World

Overview

Target group: In the course of the development and application of (digitalized) service offerings as well as in the functional areas of production, logistics, and supply chain management of globally operating companies, questions are increasingly being raised about resource-friendly and socially responsible corporate development. The aim of the specialization ***Customer Experience, Digital Systems, and Operations for a Sustainable World*** is to raise students' awareness for these questions and to discuss ways of solving them.

The interdisciplinary orientation of the specialization makes it possible to work on such sustainability projects in a targeted manner and to implement them successfully. For example, the development and operation of sustainable mobility concepts requires service provision that is designed to meet the expectations of customer needs, a software-based implementation of digital processes, and a resource-friendly guarantee of physical logistics. The specialization is therefore primarily aimed at students with a pronounced interest in the sustainable, resource-friendly and socially responsible design of digitalized service systems, modern mobility and logistics concepts as well as globalized production and supply systems.

Learning objectives:

- Understanding of the importance of (digitalized) services as well as production, logistics and supply chain management in the context of sustainable, resource-friendly and socially responsible corporate development.
- Understanding and modeling of processes in the area of production, logistics and supply chain management as well as the possibilities of sustainable design.
- Understanding and modeling of digital systems and their software implementation.
- Understanding the design of digital services and how to increase adoption through a purposeful customer experience.
- Assessing the degree of sustainability of the different concepts.

Occupational fields: The interdisciplinary character of the specialization opens up a wide range of professional fields. In the public sector, graduates have job opportunities in the areas of mobility, service, digitalization as well as in the field of public relations and marketing where they can participate in the development, implementation and marketing of these offerings. Corresponding opportunities are also available in NGOs, where the scope of application is expanding to other areas in addition to mobility. In the industry and the service sector, graduates of this specialization have the opportunity to work as marketing managers, logistics managers, supply chain managers or at the interface with IT. The content and skills taught in the specialization provide graduates of the program with the best prerequisites for supplementing and deepening their knowledge – depending on their talents and interests – in very different Master's degree programs.

Overview

Specialization:	Customer Experience, Digital Systems, and Operations for a Sustainable World	
Responsible:	Prof. Dr. Pirmin Fontaine	
Required elective modules:	Winter semester	Summer semester
	Supply Chain Analytics *(Kuhn/Fontaine)*	Operations Analytics *(Kuhn/Fontaine)*
	Supply Chain Controlling *(Dr. Robert Schilling, contract lecturer)*	Sustainability through Logistics and Information Processing ((*VHB*) (also offered in WS)
	Digital Systems and Operations Management *(Kuhn/Fontaine/Setzer)*	Innovation through Design for Digital Customer Experience and Sustainable Solutions *(Rogova)*
	System Development *(Setzer)*	Service and Technology Marketing *(Hogreve)*

Specialization Spaces and Politics for Sustainable Futures

Overview

Target group: The specialization is aimed at students who are interested in the description, analysis and explanation of economic activities in connection with the relevant socio-institutional contexts as well as the implications for the natural environment at different scales. It is supported by representatives of economic and human geography as well as political science and, accordingly, has an interdisciplinary character.
Learning objectives: The central objective of the specialization is to convey a context-dependent, interconnected understanding of regional development paths and the mobility of goods, people, information, and capital, and thus to sharpen our competence to adequately meet the increasing complexity of economic structures and social challenges in an *uneven world*. In doing so, a whole range of thinking styles are presented, which stand in a productive relationship to each other due to their heterogeneity. Within these thinking styles, specific theories, models, and methods are approached, including the following questions: How can we explain the persistence of pronounced income and wealth inequalities both in our world as a whole and within the vast majority of countries – despite extensive transfer policies? What possibilities are there to reduce these inequities of the globally integrated economy and to achieve a higher degree of ecological sustainability?
Occupational fields: In view of the interdisciplinary orientation, the range of possible professional fields for graduates of this specialization is likely to expand beyond the private sector, with employment opportunities, for example, at public sector institutions (e.g. planning associations) or other national and international governmental (ministries, etc.) and non-governmental organizations.

Overview

Specialization:	Spaces and Politics for Sustainable Futures	
Responsible:	Prof. Dr. Hans-Martin Zademach (Economic Geography, Faculty of Mathematics and Geography)	
Required elective modules:	Winter semester	Summer semester
	Human Geography 1 *(Steiner)*	Economy and Space *(Zademach)*
	Society and Environment *(Steiner)*	Human Geography 3 *(Zademach)*
		Introduction to International Politics *(Brummer)*
		Alternative Economies and Spaces *(Zademach)*