Course Offers (M.Sc.)

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<table>
<tr><td>02-BWL:MSc-B1-1</td><td colspan="3">Product Management</td><td>1st – 3rd semester</td><td>6 CP</td></tr>
<tr><td></td><td colspan="5"></td></tr>
<tr><td colspan="2">Course</td><td colspan="4">Product Management</td></tr>
<tr><td colspan="2">Code</td><td colspan="4">02-BWL:MSc-B1-1</td></tr>
<tr><td colspan="2">Faculty / Department / Chair</td><td colspan="4">02 / Business Administration / BWL I – Marketing and Sales Management</td></tr>
<tr><td colspan="2">Coordinator</td><td colspan="4">Prof. Alexander Haas</td></tr>
<tr><td colspan="2">Requirements</td><td colspan="4">None</td></tr>
<tr><td colspan="2">Learning Outcomes</td><td colspan="4">• theoretical knowledge of and applied skills in product management resulting in improved functional, methodological and leadership competence (to be specified in initial course session)
• independent compilation, evaluation and interpretation of scientific insights in their societal and ethical context
• ability to structure further independent study and learning
• ability to formulate, defend and criticize specific positions and approaches in this field
• ability to discuss information, ideas, issues and solutions with both lay and specialist audiences in this field</td></tr>
<tr><td colspan="2">Course Contents</td><td colspan="4">• understanding of product management
• developing innovative marketing concepts
• product launch on the market
• product-lifecycle-management</td></tr>
<tr><td colspan="2">Teaching Method</td><td colspan="4">Lecture and tutorial</td></tr>
<tr><td rowspan="4">Workload (hours)</td><td colspan="2">Total</td><td colspan="3">180 hours</td></tr>
<tr><td colspan="2">Course</td><td>Attendance</td><td colspan="2">Preview and review</td></tr>
<tr><td colspan="2">Lecture</td><td>30</td><td colspan="2">60</td></tr>
<tr><td colspan="2">Tutorial</td><td>30</td><td colspan="2">60</td></tr>
<tr><td colspan="2">Assessment</td><td colspan="4">End-of-course assessment and in-course assessment</td></tr>
<tr><td rowspan="4">Assessment</td><td colspan="2">Requirements</td><td colspan="3">None</td></tr>
<tr><td colspan="2">Type(s) (duration)</td><td colspan="3">Written examination (60-90 minutes) and summaries</td></tr>
<tr><td colspan="2">Type of reassessment</td><td colspan="3">Equivalent to type of initial assessment</td></tr>
<tr><td colspan="2">Contribution to final grade</td><td colspan="3">80-100% written examination, 0-20% summaries</td></tr>
<tr><td colspan="2">Frequency</td><td colspan="4">Winter semester</td></tr>
<tr><td colspan="2">Teaching Language</td><td colspan="4">English</td></tr>
<tr><td colspan="2">Note</td><td colspan="4">For further module information and required readings, see StudIP.</td></tr>
</table>

02-BWL:**MSc**-B1-2	Business Development	1st – 3rd semester	6 CP

Course	Business Development
Code	02-BWL:MSc-B1-2
Faculty / Department / Chair	02 / Business Administration / BWL I – Marketing and Sales Management
Coordinator	Prof. Alexander Haas
Requirements	None
Learning Outcomes	• acquisition of theoretical knowledge and applied skills in business development resulting in improved functional, methodological and leadership competence (to be specified in initial course session) • evaluation, interpretation and application of advanced scientific insights in new and/or multidisciplinary contexts • independent compilation, evaluation and interpretation of scientific insights in their societal and ethical context • ability to structure advanced independent study and learning • ability to integrate insights with knowledge gained in other modules, including societal and ethical contexts • ability to conduct theoretical and applied research in this field • ability to convey factual knowledge and discuss state-of-the-art research with both lay and specialist audiences in this field
Course Contents	• creating and claiming value • managing key accounts • identifying new markets • implementing business development strategies
Teaching Method	Lecture and tutorial

Workload (hours)			
	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60

Assessment	End-of-course assessment	
Assessment	Requirements	None
	Type(s) (duration)	Written examination (90 minutes) and simulation
	Type of reassessment	Equivalent to type of initial assessment
	Contribution to final grade	90% written examination, 10% simulation

Frequency	Summer semester
Teaching Language	**English**
Note	For further module information and required readings, see StudIP.

02-BWL:**MSc**-B1-3	Advanced Issues in Marketing and Sales	1st – 3rd semester	6 CP

Course	Advanced Issues in Marketing and Sales		
Code	02-BWL:MSc-B1-3		
Faculty / Department / Chair	02 / Business Administration / BWL I - Marketing and Sales Management		
Coordinator	Prof. Alexander Haas		
Requirements	None		
Learning Outcomes	• evaluation, interpretation and application of advanced scientific insights in new and/or multidisciplinary contexts • ability to integrate insights with knowledge gained in other modules, including societal and ethical contexts • ability to structure advanced independent study and learning • ability to conduct theoretical and applied research in this field • ability to convey factual knowledge and discuss state-of-the-art research with both lay and specialist audiences in this field		
Course Contents	• marketing and sales in a digital world • selling and negotiation		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	In-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written assessment and oral assessment (to be announced in initial session)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	50% written assessment and 50% oral assessment	
Frequency	Winter semester		
Capacity	20 students		
Teaching Language	**English**		
Note	For further module information and required readings, see StudIP.		

02-BWL:**MSc**-B2-1	Advanced Strategic Management	1st-3rd semester	6 CP

Course	Advanced Strategic Management
Code	02-BWL:MSc-B2-1
Faculty / Department / Chair	02 / Business Administration / BWL II – Strategic and International Management
Coordinator	Prof. Andreas Bausch
Requirements	None
Learning Outcomes	• understanding of essential theories of strategic management • extensive knowledge of methods and frameworks for describing and explaining fields of action in strategic management • extensive knowledge of empirical results on strategic management • evaluation, interpretation and application of advanced scientific insights in the field of strategic management • ability to integrate insights with knowledge gained in other modules • ability to structure further independent study and learning • ability to formulate, defend and criticize specific positions and approaches in this field • ability to discuss information, ideas, issues and solutions with both lay and specialist audiences in this field
Course Contents	• introduction to strategic management • strategy research • competitive strategies and business models in the age of digitalization • corporate strategies, internationalization and diversification • strategic entrepreneurship and Innovation • strategic change • strategy and performance
Teaching Method	Lecture and tutorial

Workload (hours)			
	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60

Assessment	End-of-course assessment	
Assessment	Requirements	None
	Type(s) (duration)	Written examination (60-90 minutes) and / or project assignment (to be announced in initial session)
	Type of reassessment	Equivalent to type of initial assessment
	Contribution to final grade	80-100% written examination and 0-20% project assignment (to be announced in initial session)
Frequency	Winter semester	
Teaching Language	**German**	
Note	For further module information and required readings, see StudIP.	

02-BWL:**MSc**-B2-2	Mergers & Acquisitions	1st -3rd semester	6 CP

Course	Mergers & Acquisitions		
Code	02-BWL:MSc-B2-2		
Faculty / Department / Chair	02 / Business Administration / BWL II – Strategic and International Management		
Coordinator	Prof. Andreas Bausch		
Requirements	None		
Learning Outcomes	• understanding of essential theories of mergers and acquisitions • extensive knowledge of methods and frameworks for describing and explaining fields of action in mergers and acquisitions • extensive knowledge of empirical results on mergers and acquisitions • evaluation, interpretation and application of advanced scientific insights in the field of mergers & acquisitions • ability to integrate insights with knowledge gained in other modules, including societal and ethical contexts • ability to structure advanced independent study and learning • ability to conduct theoretical and applied research in this field • ability to convey factual knowledge and discuss state-of-the-art research with both lay and specialist audiences in this field		
Course Contents	• introduction to mergers, acquisitions and alliances • M&A processes, parties and organization. • acquisitions and strategy • success of acquisitions • cooperation and divestments • company valuation • financing acquisitions		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (60-90 minutes) and / or project assignment (to be announced in initial session)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	80-100% written examination and 0-20% project assignment (to be announced in initial session)	
Frequency	Summer semester		
Teaching Language	**German**		
Note	For further module information and required readings, see StudIP.		

02-BWL:**MSc**-B2-3	Advanced Exercises in Strategic and International Management		1st – 3rd semester	6 CP

Course	Advanced Exercises in Strategic and International Management		
Code	02-BWL:MSc-B2-3		
Faculty / Department / Chair	02 / Business Administration / BWL II – Strategic and International Management		
Coordinator	Prof. Andreas Bausch		
Requirements	None		
Learning Outcomes	• understanding of essential theories of strategic management • evaluation, interpretation and application of frameworks, theories and empirical findings in the context of practical problems • ability to integrate insights with knowledge gained in other modules • ability to structure advanced independent study and learning • ability to conduct theoretical and applied research in this field • ability to convey factual knowledge and discuss state-of-the-art research with both lay and specialist audiences in this field		
Course Contents	• Advanced Strategic Management (02-BWL:MSc-B2-1) • Mergers & Acquisitions (02-BWL:MSc-B2-2).		
Teaching Method	Lecture		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	120
	Independent study	30	
Assessment	In-course assessments		
Assessment	Requirements	None	
	Type(s) (duration)	End-of-course examination, mid-term tests, presentation / active participation and / or written assignment (to be announced in initial session)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	0-50% end-of-course examination, 0-50% interim tests, 0-30% presentation / oral assessment, 0-30% written assignment (to be announced in initial session)	
Frequency	Summer semester		
Capacity	18 students		
Teaching Language	**German**		
Note	For further module information and required readings, see StudIP.		

02-BWL:**MSc**-B4-1	Applications of Controlling	1st – 3rd semester	6 CP

Course	Applications of Controlling		
Code	02-BWL:MSc-B4-1		
Faculty / Department / Chair	02 / Business Administration / BWL IV – Managerial Accounting		
Coordinator	Prof. Arnt Wöhrmann		
Requirements	None		
Learning Outcomes	• ability to systemize and apply key managerial accounting instruments • general understanding of the idea of managerial accounting and also of selected managerial accounting concepts along the value chain (primary and support activities) • enabling students to adapt, apply and challenge selected instruments		
Course Contents	• behavioral management accounting • functional and industry specific management accounting • selected topics in advanced management accounting		
Teaching method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (60-90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% written examination	
Frequency	Winter semester		
Teaching Language	**German**		
Note	For further module information and required readings, see StudIP.		

02-BWL:**MSc**-B4-2	Advanced Controlling	1st – 3rd semester	6 CP

Course	Advanced Controlling		
Code	02-BWL:MSc-B4-2		
Faculty / Department / Chair	02 / Business Administration / BWL IV – Managerial Accounting		
Coordinator	Prof. Arnt Wöhrmann		
Requirements	None		
Learning Outcomes	• students understand the relevance of value-based management accounting • ability to support decisions based on an appropriate understanding and analysis of value-oriented KPIs • students are capable of systemizing, challenging and applying performance measurement and incentive design in real world situations • creation and improvement of management accounting expertise (e.g., in corporate valuation, mergers & acquisitions, incentive schemes)		
Course Contents	• Mergers & Acquisitions • value-based management • incentive schemes • selected topics in advanced management accounting		
Teaching method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (60-90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% written examination	
Frequency	Summer semester		
Teaching Language	**German**		
Note	For further module information and required readings, see StudIP.		

02-BWL:**MSc**-A-B4-3	Cases in Consulting and Management Accounting	1st – 3rd semester	6 CP

Course	Cases in Consulting and Management Accounting		
Code	02-BWL:MSc-A-B4-3		
Faculty / Department / Chair	02 / Economics / BWL IV – Managerial Accounting		
Coordinator	Prof. Arnt Wöhrmann		
Requirements	None		
Learning Outcomes	• Ability to solve more complex management issues • Students are able to analyze real business problems from different perspectives • Ability to present and defend own ideas		
Course Contents	• Professional presentation training • Solving and presenting case studies in teams • Case study topics, particularly from the areas of management accounting, finance and management		
Teaching Method	Lecture with integrated colloquium		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture with integrated colloquium	30	150
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Homework (3 case study solutions with 20 slides each) and oral examination (3 presentations à 20 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	Homework, i..e, case study solution quality (70%) and oral examination, i.e., presentation performance (30%)	
Frequency	Summer semester		
Teaching language	**English**		
Note	For course documents, literature, and dates, see StudIP and EVV.		
Capacity	20 students		

02-BWL:**MSc**-A-B4-4	Management Accounting for Investments and Sustainability	1st – 3rd semester	6 CP

Course	Management Accounting for Investments and Sustainability		
Code	02-BWL:**MSc**-A-B4-4		
Faculty / Department / Chair	02/ Business Administration/ BWL IV – Managerial Accounting		
Coordinator	Prof. Dr. Arnt Wöhrmann		
Requirements	None		
Learning Outcomes	• ability to systemize and apply key managerial accounting instruments • broad understanding of management accounting for the management, control and coordination of investment and sustainability projects • enabling students to adapt, apply and challenge selected instruments		
Course Contents	• managing investments and real estate investment projects • project management • implications of behavioral management accounting • sustainability management accounting • selected instruments and concepts of management accounting		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% examination	
Frequency	Winter Semester		
Teaching Language	**German**		
Note	For further module information and required readings, see StudIP.		

02-BWL:**MSc**-A-B4-Extra2	Management Reporting and Visualization with SAP S/4HANA and Microsoft Power BI	1st – 3rd semester	6 CP

Course	Management Reporting and Visualization with SAP S/4HANA and Microsoft Power BI
Code	02-BWL:MSc-A-B4-Extra2
Faculty / Department / Chair	02 / Economics / BWL IV – Managerial Accounting
Coordinator	Prof. Arnt Wöhrmann
Learning Outcomes	• Gain a basic understanding of management reporting • Students are able to critically scrutinize the design of management reports • Students are able to deal with selected elements of SAP S/4 HANA® and Microsoft Power BI®.
Course Contents	• Theoretical foundations of reporting and results of empirical research • Practical work with SAP S4/HANA® • Practical work with Microsoft Power BI® In a first step, students learn the basics of management reporting. Some contributions from empirical research on reporting are discussed. The following two parts focus on practical application. For SAP S/4HANA®, students receive individual logins for S/4HANA® to process (fictitious) business transactions in the areas of finance and management accouting from home. With Microsoft Power BI ®, students process fictitious business transactions along the data analysis process. Students learn the basics of creating reports, data analyses, information models and data preparation. Videos are available for all practical units to impart theoretical knowledge about the individual modules.
Teaching Method	Lecture, Exercise and Practical Application

Workload (hours)	Total	180	
	Course	Attendance	Preview and review
	Lecture incl. exercise	20	40
	Practical Application	20	100

Assessment	End-of-course assessment	
Assessment	Requirements	Successful completion of selected practical tasks in SAP S/4HANA® and Microsoft Power BI®
	Type(s) (duration)	Written examination (60 minutes)
	Type of reassessment	Equivalent to type of initial assessment
	Contribution to final grade	100% exam

Frequency	irregular
Teaching language	**German**
Note	For course documents, literature, and dates, see StudIP

Capacity	The class has a limited number of participants. An application is required. Prerequisite is at least 6 ECTS from the pool of the following modules: Management Accounting for Investments and Sustainability, Advanced Controlling

02-BWL:**MSc**-B5-1	Risk Management	1st – 3rd semester	6 CP

Course	Risk Management		
Code	02-BWL:MSc-B5-1		
Faculty / Department / Chair	02/ Business Administration/ BWL V - Financial Services		
Coordinator	Prof. Andreas Walter		
Requirements	None		
Learning Outcomes	• evaluation, interpretation and application of advanced scientific insights in new and/or multidisciplinary contexts • ability to integrate insights with knowledge gained in other modules, including societal and ethical contexts • ability to structure advanced independent study and learning • ability to conduct theoretical and applied research in this field • ability to convey factual knowledge and discuss state-of-the-art research with both lay and specialist audiences in this field		
Course Contents	• tasks of risk management • types of risks • measurement of the risk • management and controlling of the risk		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% written examination	
Frequency	Summer semester		
Teaching Language	**German**		
Note	For further module information and required readings, see StudIP.		

02-BWL:**MSc**-B5-2	Behavioral Finance	1st – 3rd semester	6 CP

Course	Behavioral Finance		
Code	02-BWL:MSc-B5-2		
Faculty / Department / Chair	02/ Business Administration/ BWL V - Financial Services		
Coordinator	Prof. Andreas Walter		
Requirements	None		
Learning outcomes	• evaluation, interpretation and application of advanced scientific insights in new and/or multidisciplinary contexts • ability to integrate insights with knowledge gained in other modules, including societal and ethical contexts • ability to structure advanced independent study and learning • ability to conduct theoretical and applied research in this field • ability to convey factual knowledge and discuss state-of-the-art research with both lay and specialist audiences in this field		
Course contents	• fundamentals of decision theory • behavioral anomalies • capital market anomalies • behavioral corporate finance		
Teaching Method	Lecture		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	60	120
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% written examination	
Frequency	Winter semester		
Teaching Language	**German**		
Note	For further module information and required readings, see StudIP.		

02-BWL:**MSc**-B5-3	Insurance Management	1st – 3rd semester	6 CP

Course	Insurance Management
Code	02-BWL:MSc-B5-3
Faculty / Department / Chair	02/ Business Administration/ BWL V - Financial Services
Coordinator	Prof. Andreas Walter
Requirements	None
Learning Outcomes	• evaluation, interpretation and application of advanced scientific insights in new and/or multidisciplinary contexts • ability to integrate insights with knowledge gained in other modules, including societal and ethical contexts • ability to structure advanced independent study and learning • ability to conduct theoretical and applied research in this field • ability to convey factual knowledge and discuss state-of-the-art research with both lay and specialist audiences in this field
Course Contents	• basics and current challenges in the insurance industry • insurance and risk theory • insurance lines and premium calculation • strategies in a low interest rate environment • opportunities and risks from digitalization and big data The exercises contain in-depth illustrations of the lecture content at the strategic as well as the operational level.
Teaching Method	Lecture and tutorial

Workload (hours)			
	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60

Assessment		
	End-of-course assessment	
Assessment	Requirements	None
	Type(s) (duration)	Written examination (90 minutes)
	Type of reassessment	Equivalent to type of initial assessment
	Contribution to final grade	100% written examination

Frequency	Summer semester
Teaching Language	**German**
Note	For further module information and required readings, see StudIP.

02-BWL:**MSc**-F-B5–4	Sustainable Portfolio Management	1st – 3rd semester	6 CP

Course	Sustainable Portfolio Management
Code	02-BWL:MSc-F-B5–4
Faculty / Department / Chair	02/ Business Administration/ BWL V - Financial Services
Coordinator	Prof. Andreas Walter
Learning Outcomes	• Students will improve their understanding of the key concepts of asset pricing and sustainable investment management while being able to empirically implement these theoretical concepts using data sets and programming skills. Module content consists of, but is not limited to: • Multifactor models • Cross-sectional anomalies • Quantitative investment strategies • ESG-Integration • Performance evaluation of professional asset managers The goals of this course are: • Students gain knowledge and insights into asset allocation. • Students acquire knowledge of asset pricing models. • Students are able to create and apply optimal portfolios. • Students can work with and understand ESG data. • Students are able to test asset pricing models and anomalies. • Students can construct and evaluate investment strategies
Course Contents	• Multifactor models • Cross-sectional anomalies • Quantitative investment strategies • ESG Integration • Performance evaluation of professional asset managers
Teaching Method	Lecture and tutorial

Workload (hours)			
	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture with integrated Exercise	60	120

Assessment	End-of-course assessment	
Assessment	Requirements	None
	Type(s) (duration)	Term paper and oral examination
	Type of reassessment	Equivalent to type of initial assessment
	Contribution to final grade	Term paper (70 %) and oral examination (presentation) (30 %)

Frequency	Summer semester
Teaching language	**English**
Note	For course documents, literature, and dates, see StudIP and EVV.
Capacity	30 students

02-BWL:**MSc**-B6-1	Applied Corporate Finance	1st – 3rd semester	6 CP

Course	Applied Corporate Finance
Code	02-BWL:MSc-B6-1
Faculty / Department / Chair	02 / Business Administration / BWL VI – Banking & Finance
Coordinator	Prof. Christina Bannier
Requirements	None
Learning Outcomes	• understanding of deeper aspects of corporate finance • application of the appropriate analytical methods in practice • critical appreciation of different procedures and methods • summary analysis and evaluation of individual and financial company decisions
Course Contents	• shareholder value and corporate governance • measuring investment returns • capital structure tradeoffs • dividend policy • basic valuation
Teaching Method	Lecture

Workload (hours)			
	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	60	120

Assessment	End-of-course assessment	
Assessment	Requirements	None
	Type(s) (duration)	Written assessment (10 pages maximum) and “quiz” by choice
	Type of reassessment	Equivalent to type of initial assessment
	Contribution to final grade	100% written assessment or 80% written assessment and 20% “quiz”

Frequency	Winter semester
Teaching Language	**English**
Note	For further module information and required readings, see StudIP.

02-BWL:MSc-F-B6–3	Sustainable Business – Strategy, Governance & Finance	1st – 3rd semester	6 CP

Course	Sustainable Business – Strategy, Governance & Finance		
Code	02-BWL:MSc-F-B6–3		
Faculty / Department / Chair	02 / Business Administration / BWL VI – Banking & Finance		
Coordinator	Prof. Christina Bannier		
Learning Outcomes	• Critical reflection of the corporate sustainability concept • Examination of suitability for different industries / companies • Comparative assessment of regulatory measures to strengthen corporate sustainability • Company valuation under the aspect of sustainability		
Course Contents	• Presentation of sustainable business strategies • Consideration of governance models to support sustainability • Sustainable investment opportunities: Forms, instruments, markets • Measuring sustainability • Regulatory measures		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Term paper or written examination (the form of examination will be announced by the lecturer at the latest by the second course date), voluntary oral examination	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100 % term paper or 100 % written exam (the exact distribution will be announced by the lecturer at the second course date at the latest).	
Frequency	Summer semester		
Teaching language	**German**		
Note	For course documents, literature, and dates, see StudIP and EVV.		

02-BWL:**MSc**-B7-3	Auditing and Consulting	1st – 3rd semester	6 CP

Course	Auditing and Consulting		
Code	02-BWL:MSc-B7-3		
Faculty / Department / Chair	02 / Business Administration / BWL VII – Financial Accounting		
Coordinator	Prof. Corinna Ewelt-Knauer		
Requirements	None		
Learning Outcomes	• acquiring an understanding of the relationship between corporate governance, auditing and non-audit services provided by auditors with a special focus on the resulting conflict of interests • acquiring the abilities to understand the audit of financial statements and its limits and to address critical aspects of the audit process • critical discussion of audit-related consulting services provided by the auditor • gaining an understanding how behavioural theory can help identify potential problem areas during the audit process • conceiving the relationship between the audit with discretionary accounting decisions on one side and process organization on the other side		
Course Contents	• theory of auditing • auditing as an element of corporate governance • auditing duties and types of audits • objectives and process of audits and quality control • implications referring to behavioural theory • audit-related advisory and consulting		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (60-90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% written examination	
Frequency	Summer semester		
Teaching Language	**German**		
Note	For further module information and required readings, see StudIP.		

02-BWL:**MSc**-A-B7-6	Special Issues in Financial Accounting and Auditing: Single Financial Statements	1st – 3rd semester	6 CP

Course	Special Issues in Financial Accounting and Auditing: Single Financial Statements		
Code	02-BWL:MSc-A-B7-6		
Faculty / Department / Chair	02 / Business Administration / BWL VII – Financial Accounting		
Coordinator	Prof. Corinna Ewelt-Knauer		
Requirements	None		
Learning Outcomes	• Acquiring detailed normative expertise on complex accounting and auditing issues with regard to single financial statements • Learning skills for discussing current legislative and standard-setting procedures, particularly with regard to critical issues • Learning skills for discussing current accounting issues, in particular against the background of German generally accepted accounting principles and the IFRS framework		
Course Contents	In the course "Special Issues in Financial Accounting & Auditing: Single Financial Statements", selected practice-relevant cases are discussed intensively with the students. In particular, the course focuses on issues that are currently controversial in practice and therefore require intensive interpretation. Specifically, such issues are discussed in the context of German commercial law and against the background of IFRS, both from the perspective of single financial statements. Overall, this module is particularly suitable for students planning to start a career in accounting or auditing.		
Teaching Method	Lecture with integrated exercises		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	150
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (60 – 90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% examination	
Frequency	Summer semester		
Teaching Language	**German**		
Note	For further module information and required readings, see StudIP.		

02-BWL:**MSc**-A-B7-7	Special Issues in Financial Accounting and Auditing: Group-Wide financial statements	1st – 3rd semester	6 CP

Course	Special Issues in Financial Accounting and Auditing: group-wide financial statements		
Code	02-BWL:MSc-A-B7-7		
Faculty / Department / Chair	02 / Business Administration / BWL VII – Financial Accounting		
Coordinator	Prof. Corinna Ewelt-Knauer		
Requirements	None		
Learning Outcomes	• Acquiring detailed normative expertise on complex accounting and auditing issues with regard to consolidated financial statements • Learning skills for discussing current legislative and standard-setting procedures, particularly with regard to critical issues • Learning skills for discussing current accounting issues, in particular against the background of generally accepted accounting principles and the IFRS framework		
Course Contents	In the course, selected practice-relevant cases are discussed intensively with the students. In particular, the course focuses on issues that are currently controversial in practice and therefore require intensive interpretation. Specifically, such issues are discussed in the context of German commercial law and against the background of IFRS, both from the perspective of consolidated financial statements. Overall, the course is particularly suitable for students planning to start a career in accounting or auditing.		
Teaching Method	Lecture with integrated exercises		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	150
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (60 – 90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% examination	
Frequency	Winter semester		
Teaching Language	**German**		
Note	For further module information and required readings, see StudIP.		

02-BWL:**MSc**-A-B7-8	Group-Wide Financial Reporting & Sustainability Reporting	1st – 3rd semester	6 CP

Course	Group-wide Financial Reporting & Sustainability Reporting		
Code	02-BWL:MSc-A-B7-8		
Faculty / Department / Chair	02 / Business Administration / BWL VII – Financial Accounting		
Coordinator	Prof. Corinna Ewelt-Knauer		
Requirements	None		
Learning Outcomes	• Learning about special challenges that arise in accounting for group companies • Critical discussion of different consolidation methods • Learning about accounting instruments for communicating with investors • Recognizing the importance of and learning about elements of sustainability reporting • Recognizing interdependencies between financial and non-financial information		
Course Contents	• Delimitation of the economic entity • Obligation to prepare consolidated financial statements • Consolidation techniques in the context of full consolidation, in particular capital consolidation • Proportionate consolidation and application of the equity method • Addressees and reporting instruments of an annual report against the background of effective communication with investors • Sustainability Reporting in the European Union		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (60 – 90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% examination	
Frequency	Winter semester		
Teaching Language	**German**		
Note	For further module information and required readings, see StudIP.		

02-BWL:**MSc**-B8-2	Empirical Management Research	1st - 3rd semester	6 CP

Course	Empirical Management Research		
Code	02-BWL:MSc-B8-2		
Faculty / Department / Chair	02 / Business Administration / BWL VIII – Human Resource Management		
Coordinator	Prof. Frank Walter		
Requirements	None		
Learning Outcomes	• describing and making important decisions in empirical research projects in management research • critical appraisal and understanding of empirical research findings from management research • understanding and applying modern techniques of empirical management research • knowledge of important tools to independently carry out empirical research projects in management		
Course Contents	• aim and process of empirical management research • theory of science • measurement of constructs • estimation of parameters and hypothesis tests • exploratory data analysis • correlation and regression • factor analysis		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	In-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (60-90 minutes) and / or project assignment (to be announced in initial session)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	80-100% written examination and 0-20% project assignment (to be announced in initial session)	
Frequency	Winter semester		
Teaching Language	**German**		
Note	For further module information and required readings, see StudIP.		

02-BWL:**MSc**-B8-4	Organization Theory & Design	1st – 3rd semester	6 CP

Course	Organization Theory & Design		
Code	02-BWL:MSc-B8-4		
Faculty / Department / Chair	02 / Business Administration / BWL VIII – Human Resource Management		
Coordinator	Prof. Frank Walter		
Requirements	None		
Learning Outcomes	• clarification and evaluation of important organizational design options • understanding and describing important influence factors of organizational design • presentation and critical discussion of important organizational theories • knowledge of theories, concepts and results of organizational theory and their applications to solve practical problems		
Course Contents	• basic and modern organization theory • organization design options and their consequences • influence factors of organizational design • work organization and design • empirical insights from organization research		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	In-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (60-90 minutes) and / or project assignment (to be announced in initial session)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	80-100% written examination and 0-20% project assignment (to be announced in initial session)	
Frequency	Summer semester		
Teaching Language	**German**		
Note	For further module information and required readings, see StudIP.		

02-BWL:**MSc**-B8-5	Advanced Exercises in Leadership & Human Resource Management	1st – 3rd semester	6 CP

Course	Advanced Exercises in Leadership & Human Resource Management		
Code	02-BWL:MSc-B8-5		
Faculty / Department / Chair	02 / Business Administration / BWL VIII – Human Resource Management		
Coordinator	Prof. Frank Walter		
Requirements	None		
Learning Outcomes	• advanced, application-oriented understanding of scientific theories and findings in leadership and human resource management • evaluating, interpreting, and applying to practical problems advanced scientific knowledge from the fields of leadership and human resource management • developing and presenting (in writing and verbally) one's own solutions to practical problems from the fields of leadership and human resource management • critical, constructive discussion of various solution approaches to practical problems from the fields of leadership and human resource management		
Course Contents	• selected, application-oriented topics from the fields of leadership and human resource management • application of theories and findings from these fields to practice-oriented case studies in order to solve practical problems		
Teaching Method	Lecture		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	60	120
Assessment	In-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written assessment (20 pages) and / or presentation (20 minutes) (to be announced in initial session)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	70-100% written assessment and 0-30% presentation (to be announced in initial session)	
Frequency	Winter semester		
Capacity	30 students		
Teaching Language	**German**		
Note	For further module information and required readings, see StudIP.		

02-BWL:**MSc**-B8-6	Advanced Exercises in Management Research Methods	1st – 3rd semester	6 CP

Course	Advanced Exercises in Management Research Methods
Code	02-BWL:MSc-B8-6
Faculty / Department / Chair	02 / Business Administration / BWL VIII – Human Resource Management
Coordinator	Prof. Frank Walter
Requirements	Empirical Management Research (02-BWL:MSc-B8-2)
Learning Outcomes	• understanding the most commonly used advanced statistical methods in management research • applying these statistical methods on new/ one's own research questions • critical interpretation of statistical methods and findings presented in recent research articles • practical application of the methods using common statistical software (e.g. SPSS, R, diverse online tools) • interpretation, writing and graphic presentation of analysis results according to scientific standards (i.e., writing a results report meeting the standards of a scientific publication)
Course Contents	• advanced regression analyses (e.g., hierarchical regression, relative weights analysis) • moderation, mediation and moderated mediation analyses • analysis of variance (and handling scenario-based or vignette-experiments) • multilevel modelling Methods are taught both in theory and in practice, and students apply them independently on similar research questions.
Teaching Method	Tutorial

Workload (hours)			
	Total	180 hours	
	Course	Attendance	Preview and review
	Tutorial	60	120

Assessment	End-of-course assessment	
Assessment	Requirements	None
	Type(s) (duration)	Written examination or online examination (60 – 90 minutes) (to be announced in initial session)
	Type of reassessment	Equivalent to type of initial assessment
	Contribution to final grade	100% written examination

Frequency	Summer semester
Capacity	30 students
Teaching Language	**German**
Note	For further module information and required readings, see StudIP.

02-BWL:**MSc**-B9-1	Systems Engineering	1st – 3rd semester	6 CP

Course	Systems Engineering
Code	02-BWL:MSc-B9-1
Faculty / Department / Chair	02 / Business Administration / BWL IX – Business Information Systems
Coordinator	Prof. Axel Schwickert
Requirements	None
Learning Outcomes	• evaluation, interpretation and application of basic and advanced scientific and practical knowledge also in relation to new or unfamiliar situations or in a multidisciplinary context for the engineering development of IT systems ("Systems Engineering"). • assessment of the economic efficiency of IT systems
Course Contents	• fundamentals of systems theory, models, modeling, software engineering • procedure models (and result models) for development of IT-systems • methods and techniques for modeling of IT-systems • programming, implementation and operation of IT-systems • Software quality, software benefits, software costs • IT projects and IT project management
Teaching Method	Lecture and tutorial

Workload (hours)			
	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60

Assessment	End-of-course assessment	
Assessment	Requirements	None
	Type(s) (duration)	Written examination
	Type of reassessment	Equivalent to type of initial assessment
	Contribution to final grade	100% written examination

Frequency	Winter semesters
Teaching Language	**German**
Note	For further module information and required readings, see StudIP.

02-BWL:**MSc**-B9-4	Digital Business	1st – 3rd semester	6 CP

Course	Digital Business		
Code	02- BWL:MSc-B9		
Faculty / Department / Chair	02 / Business Administration and Economics / BWL IX – Business Information Systems		
Coordinator	Prof. Axel C. Schwickert		
Requirements	None		
Learning Outcomes	• Evaluation, interpretation and application of basic and advanced scientific and practical knowledge also in relation to new or unfamiliar situations or in a multidisciplinary context for digitalization and electronic business.		
Course Contents	• Current and innovative information technology concepts for transforming analogue into digital business activities of companies and for use in digitalized business activities of companies • For example: blockchain, cryptocurrencies, smart contracts, cryptography, identity and access management, authentication procedures, Internet of Everything, artificial intelligence, data protection and data security, cloud computing		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (60 – 90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% examination	
Frequency	Summer semester		
Teaching language	**German**		
Note	For further module information and required readings, see StudIP		

02-BWL:**MSc**-B10-1	Managing the Innovation Process	1st – 3rd semester	6 CP

Course	Managing the Innovation Process		
Code	02-BWL:MSc-B10-1		
Faculty / Department / Chair	02 / Business Administration / BWL X – Innovations & Start-up Management		
Coordinator	Prof. Monika Schuhmacher		
Requirements	None		
Learning Outcomes	• providing expert knowledge and advanced exchange of current academic knowledge on problems and solutions on management the innovation process • ability to integrate insights with knowledge gained in other modules, including societal and ethical contexts • ability to structure advanced independent study and learning • ability to conduct theoretical and applied research in this field		
Course Contents	• basics of innovation development and innovation management, such as different strategies and types of innovation • innovation strategies • basics of designing innovation processes and decision-making within the innovation development process • cooperative processes within innovation management • open innovation: focus on specific questions within and along the innovation process, such as open innovation		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination or written/oral assessment (to be announced in initial session)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	80-100% written examination and 0-20% written/oral assessment (to be announced in initial session)	
Frequency	Summer semester		
Teaching language	**English**		
Note	For further module information and required readings, see StudIP.		

02-BWL:**MSc**-B10-2	Creativity and Entrepreneurship	1st – 3rd semester	6 CP

Course	Creativity and Entrepreneurship		
Code	02-BWL:MSc-B10-2		
Faculty / Department / Chair	02 / Business Administration / BWL X – Innovations & Start-up Management		
Coordinator	Prof. Monika Schuhmacher		
Requirements	None		
Learning Outcomes	• providing expert knowledge and advanced exchange on creativity and entrepreneurship • independent acquisition, analysis, interpretation and application of advanced academic knowledge and of secondary as well as primary data • ability to integrate insights with knowledge gained in other courses of study, including societal and ethical contexts • ability to structure advanced independent study and learning • ability to conduct theoretical and applied research in this field		
Course Contents	• theories and techniques of creativity • theoretical basics of entrepreneurship • ability for entrepreneurship • business model and business plan • pitching		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	Submission of idea paper	
	Type(s) (duration)	Business plan and written / oral assessment (to be announced in initial session)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	70-80% written assessment, 20-30% presentation and 0-10% homework assignment (to be announced in initial session)	
Frequency	Winter semester		
Capacity	80 students		
Teaching language	**English or German** (to be announced in initial session)		
Note	For further module information and required readings, see StudIP.		

02-BWL/VWL:**MSc**-B11-1	Text Mining	1st – 3rd semester	6 CP

Course	Text Mining		
Code	02-BWL/VWL:MSc-B11-1		
Faculty / Department / Chair	02 / Business Administration / BWL XI – Data Science and Digitalisation		
Coordinator	Prof. Nicolas Pröllochs		
Requirements	None		
Learning Outcomes	• understanding of methods and algorithms to extract insights and patterns from unstructured text data • interpretation of the outcomes of quantitative text analysis • ability to solve practical problems from text mining and present the results		
Course Contents	• text processing, sentiment analysis, and text classification • extraction of insights from text data using the statistical software R • text mining for applications in research and practice		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	15	30
	Tutorial	15	30
	Independent study	90	
Assessment	In-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Presentation (20-30 minutes) and assignment (10-15 pages) (to be announced in initial session)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	30-70% assignment and 30-70% presentation (to be announced in initial session)	
Frequency	Winter semester		
Capacity	24 students		
Teaching language	**English**		
Note	For further module information and required readings, see StudIP.		

02-BWL:**MSc**-B12-2	Data Science for Consumer Behavior	1st – 3rd semester	6 CP

Course	Data Science for Consumer Behavior
Code	02-BWL:MSc-B12-2
Faculty / Department / Chair	02 / Business Administration / BWL XII – Digitalisation, E-Business and Operations Management
Coordinator	Prof. Jella Pfeiffer
Requirements	None
Learning Outcomes	• ability to model and analyze consumer behavior • understanding of the process of data science projects • application competence in the field of statistics and machine learning methods • decision-making skills • ability to interpret and critically reflect on data analysis results • basic technical understanding of e-commerce and VR commerce • interaction with experts and laypersons about information, ideas, problem areas, and solutions of the covered field • ability to express and understand in English
Course Contents	• data science methods using established process models such as CRISP-DM • modeling of consumer behavior • basic programming concepts of statistical software (probably using R) • analysis of data from e-/m-/VR-commerce with statistical software • eye-tracking • data visualization and evaluation (probably with R)
Teaching Method	Lecture and tutorial

Workload (hours)			
	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60

Assessment	End-of-course assessment	
Assessment	Requirements	None
	Type(s) (duration)	Written examination
	Type of reassessment	Equivalent to type of initial assessment
	Contribution to final grade	80% written examination and 20% exercises

Frequency	Summer semester
Capacity	30 students
Teaching language	**English**
Note	For further module information and required readings, see StudIP.

02-Meth:BSc-B12-Extra1	Data Science with Python for Business and Economics	3rd – 6th semester	6 CP

Course	Data Science with Python for Business and Economics		
Code	02-BWL:MSc-B9-4		
Faculty / Department / Chair	02 / Business Administration / BWL XII - Digitalisation, E-Business and Operations Management		
Coordinator	Prof. Jella Pfeiffer		
Requirements	None		
Learning Outcomes	• Master functional programming in Python • Acquire basic data science knowledge in the use and functionality of Python packages in data collection, processing, visualization, and analysis • Application expertise in statistics and machine learning		
Course Contents	• Basics of Programming in Python • Data Types and Operators • Loops, conditional Statements, and Functions • Data Preparation with Pandas • Data Visualization with Maptplotlib and Seaborn • Data Analysis • Collaborative Work with Git		
Teaching Method	Lecture with Tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (60 – 90 minutes) and exercises	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% Examination	
Frequency	Summer semester		
Capacity	30 students		
Teaching language	**German**		
Note	For further module information and required readings, see StudIP		

02-BWL:MSc-T-BWL-13-1	International Corporate Taxation and Tax Structuring	1st – 3rd semester	6 CP

Course	**International corporate taxation and tax structuring**		
Code	02-BWL:MSc-T-BWLXIII-1		
Faculty / Department / Chair	02 / Business Administration / BWL XII – Taxation Theory and Fiscal Policy		
Coordinator	Prof. Jobst Wilmanns		
Requirements	None		
Learning Outcomes	• Understanding, methods, objectives and applications of transfer pricing • Understanding of the legal principles relevant to transfer pricing • Ability to assess the legal provisions for income adjustments and their application from an economic perspective • Knowing how to use the standard transfer pricing methods • Topic-related determination/setting of transfer prices and assessment of potential conflicts in business practice as well as development of proposed solutions • Critical reflection and discussion of the course content		
Course Contents	• International law/ guidelines and institutions • Transfer pricing • Documentation requirements • Transfer pricing methods • Database/ Benchmarking studies • Arm's length analysis • Intangible assets • Financial services and cash pooling • Elimination of double taxation		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (60 – 90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% examination	
Frequency	Summer semester		
Teaching language	**German**		
Note	For further module information and required readings, see StudIP		

02-BWL:MSc-Dekanat-3	Taxation of Partnerships and Corporations	1.-3. Fach-semester	6 CP

Course	Taxation of Partnerships and Corporations		
Code	02- BWL:MSc-Dekanat-3		
Faculty / Department / Chair	02 / Business Administration and Economics / Deanery		
Coordinator	Deanery		
Requirements	None		
Learning Outcomes	• Understanding the basics of German and international tax law and the choice of legal form • Understanding of the methods, objectives and applications in the subject area of taxation of partnerships and corporations • Critical reflection and discussion of the course content		
Course Contents	• Introduction to German Tax Law • Introduction to the choice of legal form • Taxes of the corporation • Taxes of the partnership • Conversion and legal form • International Tax Law • International tax planning		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (60 – 90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% written examination	
Frequency	Winter semester 22-23		
Teaching language	**German**		
Note	For further module information and required readings, see StudIP		

02-BWL:**MSc**-Dekanat-5	Taxation of Individuals	1.-3. Fach-semester	6 CP

Course	Taxation of Individuals		
Code	02- BWL:MSc-Dekanat-5		
Faculty / Department / Chair	02 / Business Administration and Economics / Deanery		
Coordinator	Deanery		
Requirements	None		
Learning Outcomes	• Understanding of the basics of the taxation of individuals • Ability to reflect and discuss the relevant aspects in relation to the taxation of individuals • Critical reflection and discussion of the course content and its application references		
Course Contents	• Fundamentals of the taxation of individuals • National law / directives and institutions • International law / directives and institutions • Procedural rules • Basis of claims • Focus on income taxation: • Types of income • Methods of profit determination / surplus determination • Elimination of double taxation		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (60 – 90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% written examination	
Frequency	Summer semester 22-23		
Teaching language	**German**		
Note	For further module information and required readings, see StudIP		

02-VWL:**MSc**-V1-1	Economics of Regulation	1st – 3rd semester	6 CP

Course	Economics of Regulation		
Code	02-VWL:MSc-V1-1		
Faculty / Department / Chair	02 / Economics / VWL I – Industrial Economics, Competition Policy and Regulation		
Coordinator	Prof. Georg Götz		
Requirements	None		
Learning Outcomes	This course deals with network industries and how to regulate them. A special focus is laid on the consequences of the asymmetric distribution of information among the agents active in these sectors. Here, one might think of product markets characterized by uncertainty about qualities and prices as well as labor markets, insurance markets or financial markets. These markets are characterized by endogenous information that is generated by some market participants' behavior affecting other market participants' behavior. As a consequence, the market mechanism may be distorted or even fail.		
Course Contents	• introduction to the economics of regulation • cost theory (subadditivity etc.) • pricing in natural monopoly (Ramsey-Boiteux and peak-load) • regulation under asymmetric information with respect to cost and effort • rate of return regulation vs. price-cap regulation • introducing competition in network industries		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	In-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination, assignments (to be announced in initial session)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	85% written examination, 15% assignments	
Frequency	Summer semester		
Teaching language	**English**		
Note	For further module information and required readings, see StudIP.		

02-VWL:**MSc**-V1-2	Industrial Organization	1st – 3rd semester	6 CP

Course	Industrial Organization		
Code	02-VWL:MSc-V1-2		
Faculty / Department / Chair	02 / Economics / VWL I – Industrial Economics, Competition Policy and Regulation		
Coordinator	Prof. Georg Götz		
Requirements	None		
Learning Outcomes	This course extends the basic concepts of industrial organization that are provided in the course 'Competition policy and Strategy'. The focus is on business strategies such as price discrimination and product differentiation and on strategic interaction in oligopoly. Students will learn about the importance of the research and development activities of firms and how they are influenced by public policy in general and by the patent system in particular. The course models and evaluates business behaviour from both a public policy and a managerial perspective.		
Course Contents	Course contents include, for example: • strategic interaction in oligopoly • price discrimination • horizontal and vertical product differentiation • research and development • informative vs. persuasive advertising • cartels and mergers More detailed information is available from the coordinator.		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	In-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (90 minutes), assignments (2-4 pages – to be announced in initial session)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	85% written examination, 15% assignments	
Frequency	Winter semester		
Teaching language	**English**		
Note	For further module information and required readings, see StudIP.		

02-VWL:**MSc**-V1-3	Economics of Innovation	1st – 3rd semester	6 CP

Course	Economics of Innovation
Code	02-VWL:MSc-V1-3
Faculty / Department / Chair	02 / Economics / VWL I – Industrial Economics, Competition Policy and Regulation
Coordinator	Prof. Georg Götz
Requirements	None
Learning Outcomes	Knowledge and understanding of theoretical and applied questions of economics of innovation. Learning outcomes are as follow: • evaluation, interpretation and application of advanced scientific knowledge with regards to new resp. unfamiliar situations in a multi-disciplinary context • ability to integrate knowledge with other subjects of the course of studies with regard to social and ethical aspects • independent advanced learning process • independent implementation of theoretical and application-oriented projects within the subject • communication of knowledge and intellectual exchange about up-to-date topics with experts and non-experts
Course Contents	Course contents include, for example: • market structure and incentives for innovation • patent system, intellectual property and licensing • implementation and diffusion of new technologies • research joint ventures • innovation and growth • politics of technology More detailed information is available from the coordinator.
Teaching Method	Lecture and tutorial

Workload (hours)			
	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60

Assessment		
Assessment	In-course assessment	
	Requirements	None
	Type(s) (duration)	Written examination (90 minutes), 6 assignments (2-4 pages – to be announced in initial session)
	Type of reassessment	Equivalent to type of initial assessment
	Contribution to final grade	80% written examination, 15% assignments (1-5), 5% assignment (6)

Frequency	Summer semester
Teaching language	**English**
Note	For further module information and required readings, see StudIP.

02-VWL:**MSc**-V3-1	Theory of International Trade	1st – 3rd semester	6 CP

Course	Theory of International Trade		
Code	02-VWL:MSc-V3-1		
Faculty / Department / Chair	02 / Economics / VWL III – International Economics		
Coordinator	Prof. Jürgen Meckl		
Requirements	None		
Learning Outcomes	• advanced knowledge about theories of international trade and their empirical assessments including their methodological, decision theoretic and mathematical foundations and its historical development • ability to interpret and critically discuss simple models from this field • computational skills necessary for handling such models		
Course Contents	• generalizations of the neoclassical foreign trade theory • trade in intermediate goods and fragmentation of production • integration of commodity markets and effects on labor markets • globalization and economic growth		
Teaching Method	Lecture with tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	60	120
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (60-90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% written examination	
Frequency	Winter semester		
Teaching language	**English**		
Note	For further module information and required readings, see StudIP.		

02-VWL:**MSc**-V3-2	Trade Policy and International Factor Movements	1st – 3rd semester	6 CP

Course	Trade Policy and International Factor Movements		
Code	02-VWL:MSc-V3-2		
Faculty / Department / Chair	02 / Economics / VWL III – International Economics		
Coordinator	Prof. Jürgen Meckl		
Requirements	None		
Learning Outcomes	• advanced knowledge about international trade policies and the theory and empirics of international factor movements including their methodological, decision theoretic and mathematical foundations and its historical development • ability to interpret and critically discuss simple models from this field • computational skills necessary for handling such models		
Course Contents	• gains from trade • trade policy and market structure • political economy of trade policy • factor movements and multinational firms		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (60-90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% written examination	
Frequency	Summer semester		
Teaching language	**English**		
Note	For further module information and required readings, see StudIP.		

02-VWL:**MSc**-V3-3	Summer School in Economics	1st – 3rd semester	6 CP

Course	Summer School in Economics		
Code	02-VWL:MSc-V3-3		
Faculty / Department / Chair	02 / Economics / VWL III – International Economics		
Coordinator	Prof. Jürgen Meckl		
Requirements	None		
Learning Outcomes	• advanced knowledge about variable (current) economic fields and their empirical assessments including their methodological, decision theoretic and mathematical foundations and its historical development • ability to interpret and critically discuss simple models from relevant literature • computational skills necessary for handling such models • ability to formulate, defend and criticize field-specific positions and approaches • ability to discuss information, ideas, issues and solutions with both lay and specialist audiences in this field		
Course Contents	The course contents include economics topics in the field of theory, empiricism and / or methods.		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	24	50
	Seminar	16	30
	Independent study	60	
Assessment	In-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examinations (examination 1: 45 minutes / examination 2: 60-90 minutes), written assignment (15 pages) and presentation (45 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	10% written examination 1, 40% written examination 2, 40% written assignment, 10% presentation	
Frequency	Summer semester		
Capacity	20 students		
Teaching language	**English**		
Note	For further module information and required readings, see StudIP.		

02-VWL:MSc-V3-4	Virtual Summer School: Economics of Debt Crises	1st – 3rd semester	6 CP

Course	Summer School in Economics		
Code	02-VWL:MSc-V3-3		
Faculty / Department / Chair	02 / Economics / VWL III – International Economics		
Coordinator	Prof. Jürgen Meckl		
Requirements	None		
Learning Outcomes	• advanced knowledge about variable (current) economic fields and their empirical assessments including their methodological, decision theoretic and mathematical foundations and its historical development • ability to interpret and critically discuss simple models from relevant literature • computational skills necessary for handling such models • ability to formulate, defend and criticize field-specific positions and approaches • ability to discuss information, ideas, issues and solutions with both lay and specialist audiences in this field		
Course Contents	The course contents include economics topics in the field of theory, empiricism and / or methods.		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	24	50
	Seminar	16	30
	Independent study	60	
Assessment	In-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examinations (examination 1: 45 minutes / examination 2: 60-90 minutes), written assignment (15 pages) and presentation (45 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	10% written examination 1, 40% written examination 2, 40% written assignment, 10% presentation	
Frequency	Summer semester		
Capacity	20 students		
Teaching language	**English**		
Note	For further module information and required readings, see StudIP.		

02-VWL:**MSc**-V4-2	Transition and Reform Economics	1st – 3rd semester	6 CP

Course	Transition and Reform Economics		
Code	02-VWL:MSc-V4-2		
Faculty / Department / Chair	02 / Economics / VWL IV – Transition and Integration Economics		
Coordinator	Prof. Matthias Göcke		
Requirements	None		
Learning Outcomes	• understanding and own application of economic-theoretical explanatory models related to political and economic reform and transformation processes • independent critical reflection on concrete economic systems as well as real reform processes, in particular on economic aspects of the political enforceability of reforms • formulation and argumentative defense of the advantages and disadvantages of individual economic systems or of different reform strategies • ability to exchange ideas about problem areas and solutions with reference to the subject dealt with as well as to independently design further learning processes		
Course Contents	• privatization strategies and price liberalization in the transition to a market economy • creation of new institutions and organizations suitable for the market economy • theory of institutional change • political-economic restrictions on reforms and methods of political implementation of reform measures • sequencing of reforms and transformation strategies (e.g. big bang versus gradualism) • the economics of secessions • special problems with transformations (e.g. state capture and soft budget constraints)		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (60-90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% written examination	
Frequency	Winter semester		
Teaching language	**German**		
Note	For further module information and required readings, see StudIP.		

02-VWL:**MSc**-V5-1	Financial Markets and International Macroeconomics	1st – 3rd semester	6 CP

Course	Financial Markets and International Macroeconomics		
Code	02-VWL:MSc-V5-1		
Faculty / Department / Chair	02 / Economics / VWL V – Monetary Economics		
Coordinator	Prof. Peter Tillmann		
Requirements	None		
Learning Outcomes	Acquisition of theoretical knowledge and applied skills in financial markets and international macroeconomics resulting in improved methodological and regional competence (to be specified in initial course session): • evaluation, interpretation and application of advanced scientific insights in new and/or multidisciplinary contexts • ability to structure advanced independent study and learning • ability to integrate insights with knowledge gained in other modules, including societal and ethical contexts • ability to conduct theoretical and applied research in this field • ability to convey factual knowledge and discuss state-of-the-art research with both lay and specialist audiences in this field		
Course Contents	• capital flows and current accounts balances • intertemporal modelling of the current account: theory and evidence • real and nominal exchange rates and interest rate parity conditions • exchange rate models: theory and empirical evidence		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% written examination	
Frequency	Summer semester		
Teaching language	**English**		
Note	For further module information and required readings, see StudIP.		

02-VWL:**MSc**-V5-2	Advanced Macroeconomics	3rd semester	6 CP

Course	Advanced Macroeconomics		
Code	02-VWL:MSc-V5-2		
Faculty / Department / Chair	02 / Economics / VWL V – Monetary Economics		
Coordinator	Prof. Peter Tillmann		
Requirements	None		
Learning Outcomes	Acquisition of theoretical knowledge and applied skills in advanced macroeconomics resulting in improved methodological and objective competence (to be specified in initial course session): • evaluation, interpretation and application of advanced scientific insights in new and/or multidisciplinary contexts • ability to structure advanced independent study and learning • ability to integrate insights with knowledge gained in other modules, including societal and ethical contexts • ability to conduct theoretical and applied research in this field • ability to convey factual knowledge and discuss state-of-the-art research with both lay and specialist audiences in this field		
Course Contents	• advanced theories and problems of business cycles • methods for solving and simulating dynamic macroeconomic models • nominal and financial frictions and their consequences • empirical evidence on macroeconomic theories		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% written examination	
Frequency	Winter semester		
Teaching language	**English**		
Note	For further module information and required readings, see StudIP.		

02-VWL:**MSc**-V5-3	Risk and the Open Economy	1st- 3rd semester	6 CP

Course	Risk and the Open Economy
Code	02-VWL:MSc-V5-3
Faculty / Department / Chair	02 / Economics / VWL V – Monetary Economics
Coordinator	Prof. Peter Tillmann
Requirements	To be announced in course notice
Learning Outcomes	Acquisition of theoretical knowledge and applied skills in risk and the open economy resulting in improved methodological and object competence (to be specified in initial course session): • evaluation, interpretation and application of advanced scientific insights in new and/or multidisciplinary contexts • ability to structure advanced independent study and learning • ability to integrate insights with knowledge gained in other modules, including societal and ethical contexts • ability to conduct theoretical and applied research in this field • ability to convey factual knowledge and discuss state-of-the-art research with both lay and specialist audiences in this field
Course Contents	• international borrowing and lending of small open economies • asset pricing and risk premia • risk sharing and financial markets • debt and default • financial and currency crises • the international financial architecture
Teaching Method	Lecture with student presentations

Workload (hours)			
	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	40	80
	Student presentations	20	40

Assessment		
	In-course assessment	
Assessment	Requirements	None
	Type(s) (duration)	Written examination (90 minutes) and presentation
	Type of reassessment	Equivalent to type of initial assessment
	Contribution to final grade	70% written examination and 30% student presentation

Frequency	Winter semester
Capacity	30 students
Teaching language	**English**
Note	For further module information and required readings, see StudIP.

02-VWL:**MSc**-V6-1	Microeconomics and Game Theory	1st – 3rd semester	6 CP

Course	Microeconomics and Game Theory		
Code	02-VWL:MSc-V6-1		
Faculty / Department / Chair	02 / Economics / VWL VI – Behavioral and Institutional Economics		
Coordinator	Prof. Max Albert		
Requirements	None		
Learning Outcomes	• advanced knowledge of neoclassical economics and game theory including its methodological, decision-theoretic and mathematical foundations • ability to interpret models from this area and to critically discuss their explanatory value • computational skills necessary for handling such models		
Course Contents	• non-linear optimization and decision theory • general equilibrium theory • game theory		
Teaching Method	Lecture		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	60	120
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% written examination	
Frequency	Winter semester		
Teaching language	**German**		
Note	For further module information and required readings, see StudIP.		

02-VWL:**MSc**-V6-2	Behavioral Economics	1st – 3rd semester	6 CP

Course	Behavioral Economics		
Code	02-VWL:MSc-V6-2		
Faculty / Department / Chair	02 / Economics / VWL VI – Behavioral and Institutional Economics		
Coordinator	Prof. Max Albert		
Requirements	None		
Learning Outcomes	• advanced knowledge of behavioral and experimental economics in contrast to neoclassical economics including their methodological, decision-theoretic and mathematical foundations and their historical development • ability to interpret models from this area and to critically discuss their explanatory value • computational skills necessary for handling such models		
Course Contents	• introduction to behavioural and experimental economics • decision theory: alternative approaches and experimental results • game theory: alternative approaches and experimental results		
Teaching Method	Lecture		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	60	120
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% written examination	
Frequency	Summer semester		
Teaching language	**German**		
Note	For further module information and required readings, see StudIP.		

02-VWL:MSc-V3/V6-1	Foundational Problems of Applied Economics	1st – 4th semester	3 CP each semester

Course	Foundational Problems of Applied Economics		
Code	02-VWL:MSc-V3/V6–1		
Faculty / Department / Chair	02 / Economics / VWL III – International Economics 02 / Economics / VWL VI – Behavioral and Institutional Economics		
Coordinator	Prof. Jürgen Meckl Prof. Max Albert		
Requirements	None		
Learning Outcomes	• Students acquire the ability to recognize and correctly classify fundamental methodological problems and to identify promising solutions. • Students acquire knowledge of specific methods and are able to discuss and develop solutions to economic policy problems on this basis.		
Course Contents	• Introduction to logic, epistemology and philosophy of science. • Introduction to the basic questions of the methodology of economics. • In-depth study of applied game theory (with a focus on capital markets) as a fundamental area of modern economics in which profound knowledge of the methodology of economics is essential for orientation.		
Teaching Method	Lecture		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture 1	30	60
	Lecture 2	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination 1 (60-90 minutes), written examination 2 (60 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	50 % examination 1, 50 % examination 2	
Frequency	WS and SS (two lectures, in optional order)		
Teaching language	**Lecture 1: (winter semester? : German. Lecture 2 (summer semester?): English**		
Note	For course documents, literature, and dates, see StudIP and EVV.		
Capacity	20 students		

02-VWL/BWL:**MSc**-St-1	Advanced Econometrics	1st – 3rd semester	6 CP

Course	Advanced Econometrics		
Code	02-VWL/BWL:MSc-St-1		
Faculty / Department / Chair	02 / Economics / VWL VII – Statistics and Econometrics		
Coordinator	Prof. Peter Winker		
Requirements	None		
Learning Outcomes	Acquisition of theoretical knowledge and applied skills in advanced econometrics, resulting in improved methodological competence (to be specified in initial course session): • evaluation, interpretation and application of advanced scientific insights in new and/or multidisciplinary contexts • ability to independently structure further learning • ability to integrate insights with knowledge gained in other modules, and from societal and ethical contexts • ability to carry out theoretical and applied research projects in this field • ability to convey factual knowledge and discuss state-of-the-art research with both lay and specialist audiences in this field		
Course Contents	• basics of micro econometric analysis • estimation procedures and tests of hypothesis • models for panel data • models including discrete variables and bounded dependent variables		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	In-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (90 minutes) and midterm tests (20-30 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	50-70% written examination and 30-50% midterm tests	
Frequency	Winter semester		
Teaching language	**English**		
Note	For further module information and required readings, see StudIP.		

02-VWL:**MSc**-St-2	Time Series Econometrics and Computer Based Methods	1st – 3rd semester	6 CP

Course	Time Series Econometrics and Computer Based Methods		
Code	02-VWL:MSc-St-2		
Faculty / Department / Chair	02 / Economics / VWL VII – Statistics and Econometrics		
Coordinator	Prof. Peter Winker		
Requirements	None		
Learning Outcomes	Acquisition of theoretical knowledge and applied skills in time series econometrics and computer-based methods resulting in improved methodological competence (to be specified in initial course session): • evaluation, interpretation and application of advanced scientific insights in new and/or multidisciplinary contexts • ability to independently structure further learning • ability to integrate insights with knowledge gained in other modules and from societal and ethical contexts • ability to carry out theoretical and applied research projects in this field • ability to convey factual knowledge and discuss state-of-the-art research with both lay and specialist audiences in this field		
Course Contents	• multivariate dynamic models • computer based methods (e.g. Bootstrap) • non-linear models • modelling of financial market data		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	In-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (60-90 minutes), project assignment and presentation	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	30% written examination, 20% presentation and 50% project assignment	
Frequency	Summer semester		
Capacity	25 students		
Teaching language	**German**		
Note	For further module information and required readings, see StudIP.		

02-VWL:**MSc**-V9-1	Economics of Digitalisation	1st – 3rd semester	6 CP

Course	Economics of Digitalisation		
Code	02-VWL:MSc-V9-1		
Faculty / Department / Chair	02 / General Economics / VWL IX – Economics of Digitalisation		
Coordinator	Prof. Irene Bertschek		
Requirements	None		
Learning Outcomes	• ability to describe and understand digitalization and its impact on economic processes • knowledge about theoretical concepts as well as empirical approaches to measure digitalization and to analyze its economic impact. • ability to describe, interpret and assess empirical results • ability to critically discuss the economic and social consequences of digitalization		
Course Contents	• information and communication technologies (ICT) as general purpose technologies • impact of digitalization on firms • impact of digitalization on employees • digital markets and platforms		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	In-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (90 minutes) and written assignment including presentation	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	60-70% written examination, 30-40% written assignment	
Frequency	Summer semester		
Teaching language	**English**		
Note	For further module information and required readings, see StudIP.		

02-VWL/ BWL:MSc-V10-1	Cause and Effect: Topics in Empirical Economics of Education, Labor, and Health	1.-3. Fach-semester	6 CP

Course	Cause and Effect: Topics in Empirical Economics of Education, Labor, and Health		
Code	02-VWL/BWL:BSc-V10-1		
Faculty / Department / Chair	02 / Business Administration and Economics / VWL X		
Coordinator	Prof. Dr. Mirjam Stockburger		
Requirements	None		
Learning Outcomes	• Awareness to the problem of "correlation vs. causality". • In-depth knowledge of the identification of causal effects for central economic questions • Knowledge and understanding of quasi-experimental methods • Independent implementation of the learned methods and example applications in statistical programs and interpretation of the results • Imparting of content-related and methodological knowledge to be able to comprehend and critically discuss scientific work		
Course Contents	• Causality problems in many important, social science questions. • Potential outcome framework; matching and regression. • Natural experiments: Instrument variables, difference-in-differences approach, regression discontinuity analysis, and other methods • Fundamental and current applications from education, labor, and health economics: impact of education on income, effects of minimum wage or migration on employment levels, impact of legal regulations (e.g., minimum age for alcohol consumption) on health		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Lecture	30	60
	Tutorial	30	60
Assessment	End-of-course assessment		
Assessment	Requirements	None	
	Type(s) (duration)	Written examination (60 – 90 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	100% examination	
Frequency	Summer semester		
Teaching language	**English**		
Note	For further module information and required readings, see StudIP		

02-VWL/BWL:BSc-V10-Extra-1	Introduction to LaTex and R	1st – 3rd semester	6 CP

Course	Introduction to LaTex and R		
Code	02-VWL/BWL:BSc-V10-Extra-1		
Faculty / Department / Chair	FB 02 / Business and Economics / VWL X - Data Economics		
Coordinator	Prof. Mirjam Stockburger, Henrike Alm		
Learning Outcomes	The course offers an introduction to the typesetting system LaTex and the statistics software R. The focus is on the practical use of LaTex and R using data sets		
Course Contents	- Introduction to LaTex - Creating documents and presentations in LaTex - Introduction to R and RStudio - Loading data in RStudio - Data cleansing in RStudio - Creating graphics in RStudio		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review, assignments, presentation
	Lecture	21 hours	159 hours
Assessment	End-of-course assessment		
Assessment	Requirements	Basic statistical knowledge	
	Type(s) (duration)	Term paper, assignment, and presentation	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	Term paper (70%) + assignments (20%) + presentation (10%)	
Frequency	Summer semester		
Teaching language	**German**		
Note	For course documents, literature, and dates, see StudIP and eVV.		
Capacity	Limited		

02-VWL/BWL:**MSc**-V10-Extra1	Tools in Empirical Research	1st – 3rd semester	6 CP

Course	Tools in Empirical Research		
Code	02-VWL/BWL:MSc-V10-Extra1		
Faculty / Department / Chair	FB 02 / Business and Economics / VWL X - Data Economics		
Coordinator	Prof. Mirjam Stockburger, Henrike Alm		
Learning Outcomes	The course offers an introduction to the typesetting system LaTex and the statistics software R. The focus is on the practical use of LaTex and R using data sets		
Course Contents	- Introduction to LaTex - Creating documents and presentations in LaTex - Introduction to R and RStudio - Loading data in RStudio - Data cleansing in RStudio - Creating graphics in RStudio		
Teaching Method	Lecture and tutorial		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review, assignments, presentation
	Lecture	21 hours	159 hours
Assessment	End-of-course assessment		
Assessment	Requirements	Basic statistical knowledge	
	Type(s) (duration)	Term paper, assignment, and presentation	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	Term paper (70%) + assignments (20%) + presentation (10%)	
Frequency	Summer semester		
Teaching language	**German**		
Note	For course documents, literature, and dates, see StudIP and eVV.		
Capacity	Limited		

02-Q:**MSc**-Englisch-2	Business Ethics	1st – 3rd semester	6 CP

Course	Business Ethics		
Code	02-Q:MSc-Englisch-2		
Faculty / Department / Chair	02 / Business Administration and Economics / Managerial English		
Coordinator	Thomas Wagner		
Requirements	Proficiency in English at pre-intermediate (B1 CEFR) level		
Learning Outcomes	• ability to view business actions as embedded into broader, normative ethical contexts • self-critical review of one's own management role • improved critical thinking and socio-emotional skills • improved rhetorical and argumentative skills in English		
Course Contents	• formulating, applying and critically evaluating essential normative ethical theories, concepts and principles with reference to management practice		
Teaching Method	Seminar		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Seminar	45	90
	Independent study	15	30
Assessment	In-course assessment		
Assessment	Requirements	Regular attendance and active participation	
	Type(s) (duration)	Written assessment (90-135 minutes) and student presentation (20-30 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	60% written assessment, 40% presentation	
Frequency	Winter semester		
Capacity	20 students		
Teaching language	**English**		
Note	For further module information and required readings, see StudIP.		

02-Q:**MSc**-Englisch-3	Rhetoric for Managers	1st – 3rd semester	6 CP

Course	Rhetoric for Managers		
Code	02-Q:MSc-Englisch-3		
Faculty / Department / Chair	02 / Business Administration and Economics / Managerial English		
Coordinator	Thomas Wagner		
Requirements	Proficiency in English at pre-intermediate (B1 CEFR) level		
Learning Outcomes	• ability to view business actions as embedded into broader communicative contexts • ability to tailor one's own communicative action to rhetorical requirements • improved critical thinking and communicative competence • improved rhetorical and argumentative skills in English		
Course Contents	• formulating, applying and critically evaluating essential theories, concepts and principles of classical rhetoric with reference to management practice		
Teaching Method	Seminar		
Workload (hours)	Total	180 hours	
	Course	Attendance	Preview and review
	Seminar	45	90
	Independent study	15	30
Assessment	In-course assessment		
Assessment	Requirements	Regular attendance and active participation	
	Type(s) (duration)	Project assignment and student presentation (20-30 minutes)	
	Type of reassessment	Equivalent to type of initial assessment	
	Contribution to final grade	50% written assessment, 50% oral assessment	
Frequency	Summer semester		
Capacity	20 students		
Teaching language	**English**		
Note	For further module information and required readings, see StudIP.		