Modules for Economics and Business Administration

Date 02/05/24

Mastermodule

wir070 - Principles of Marketing

Module label	Principles of Marketing
Modulkürzel	wir070
Credit points	6.0 KP
Workload	180 h
Verwendbarkeit des Moduls	• Bachelor's Programme Business Administration and Law (Bachelor) > Basiscurriculum Wirtschaftswissenschaften • Bachelor's Programme Business Informatics (Bachelor) > Akzentsetzungsbereich Wirtschaftswissenschaften • Bachelor's Programme Business Informatics (Bachelor) > Wahlbereich Informatik, Kultur und Gesellschaft • Bachelor's Programme Comparative and European Law (Bachelor) > Module • Bachelor's Programme Computing Science (Bachelor) > Wahlbereich Informatik, Kultur und Gesellschaft more... • Bachelor's Programme Economics and Business Administration (Bachelor) > Aufbaumodule • Bachelor's Programme Sustainability Economics (Bachelor) > Wahlpflichtbereich • Dual-Subject Bachelor's Programme Economics and Business Administration (Bachelor) > Aufbaumodule • Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule • Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
Zuständige Personen	• Alavi, Sascha (module responsibility) • Lehrenden, Die im Modul (Prüfungsberechtigt)
Prerequisites	keine
Skills to be acquired in this module	Upon completion of the module, students will be able to: • recognize and provide solutions to challenges in market-oriented business management • reflect on market-oriented business management with regard to practise, as well as related societal and ethical implications • actively participate in scholarly marketing discourse • build their own capacities to acquire knowledge and skills within the discipline
Module contents	The module focuses on the fundaments of marketing in the sense of market-orientated management by linking philosophy and theoretical connections, as well as the necessary analytical and methodical knowledge with concrete case studies.
Literaturempfehlungen	Bruhn, M. (2010), Marketing. Grundlagen für Studium und Praxis, Gabler, Wiesbaden. Hansen, U. & Bode, M. (1999), Marketing & Konsum. Vahlen, München. (in excerpts)
Links	www.uni-oldenburg.de/marketing
Language of instruction	German
Duration (semesters)	1 Semester
Module frequency	jährlich
Module capacity	unlimited

Examination	Prüfungszeiten	Type of examination
Final exam of module	end of term	written exam; voluntary contributions that improve grades may undertaken as 'portfolio-presentations' during tutorials

Lehrveranstaltungsform	Comment	SWS	Frequency	Workload of compulsory attendance
Lecture		2		28
Seminar und Tutorium		2	WiSe	28
Präsenzzeit Modul insgesamt				56 h

wir082 - Corporate Finance

Module label	Corporate Finance
Modulkürzel	wir082
Credit points	6.0 KP
Workload	180 h
Verwendbarkeit des Moduls	• Bachelor's Programme Business Administration and Law (Bachelor) > Aufbaubereich Wirtschaftswissenschaften • Bachelor's Programme Business Informatics (Bachelor) > Akzentsetzungsbereich Wirtschaftswissenschaften • Bachelor's Programme Economics and Business Administration (Bachelor) > Akzentsetzungsmodule • Bachelor's Programme Mathematics (Bachelor) > Nebenfachmodule • Bachelor's Programme Sustainability Economics (Bachelor) > Wahlpflichtbereich more... • Dual-Subject Bachelor's Programme Economics and Business Administration (Bachelor) > Aufbaumodule • Dual-Subject Bachelor's Programme Economics and Business Administration (Bachelor) > Schwerpunkt Management und Ökonomie • Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule • Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master) • Master's Programme Computing Science (Master) > Module aus anderen Studiengängen
Zuständige Personen	• Prokop, Jörg (module responsibility) • Lehrenden, Die im Modul (Prüfungsberechtigt)
Prerequisites	
Skills to be acquired in this module	Students • understand the role corporate finance plays in today's business environment, • are able to make consistent investment decisions based on established financial models both under certainty and under uncertainty, • are able to place these models in within the broader context of economic theory, including both neoclassical theory and principal-agent theory, • are able to assess the limitations of these models, • analyze firm's main sources of (long-term) financing.
Module contents	Course outline: 1. Introduction 2. Valuation and Capital Budgeting 3. Risk and Return 4. Long-Term Financing This course is an introduction to corporate finance. It covers typical tools and techniques used in making investment and financing decisions, and it provides insights into their theoretical foundations. The concept of time value of money and net present value is discussed in detail, first under certainty, and then in the presence of uncertainty. We will examine the relationship between an investment's risk and its return, and discuss ways to derive risk-adjusted cost of equity capital. In addition, the course provides insights into firms' main sources of (long-term) financing. The topics covered in this course are relevant for financial decision-making in various areas of business management, including operations management, marketing, and in particular corporate strategy.
Literaturempfehlungen	Main textbook: Hillier, Ross, Westerfield, Jaffe & Jordan, Corporate Finance, current edition, McGraw-Hill (especially chapters 1, 2, 4-10, 14). Supplementary readings: Berk & DeMarzo, Corporate Finance, current edition, Boston (Mass.). Brealey, Myers & Allen, Principles of Corporate Finance, current edition, Boston (Mass.). Schmidt und Terberger, Grundzüge der Investitions- und Finanzierungstheorie (4. Aufl.), 1997, Wiesbaden.
Links	http://www.uni-oldenburg.de/fiwi_bbl/
Language of instruction	English
Duration (semesters)	1 Semester

Module frequency		jährlich		
Module capacity		unlimited		
Examination		Prüfungszeiten	Type of examination	
Final exam of module		within three weeks after the last lecture	written exam	

Lehrveranstaltungsform	Comment	SWS	Frequency	Workload of compulsory attendance
Lecture		2		28
Tutorial		2		28
Präsenzzeit Modul insgesamt				56 h

wir090 - Human Resource Management

Module label	Human Resource Management
Modulkürzel	wir090
Credit points	6.0 KP
Workload	180 h
Verwendbarkeit des Moduls	• Bachelor's Programme Business Administration and Law (Bachelor) > Aufbaubereich Wirtschaftswissenschaften • Bachelor's Programme Business Informatics (Bachelor) > Akzentsetzungsbereich Wirtschaftswissenschaften • Bachelor's Programme Business Informatics (Bachelor) > Wahlbereich Informatik, Kultur und Gesellschaft • Bachelor's Programme Comparative and European Law (Bachelor) > Module • Bachelor's Programme Computing Science (Bachelor) > Wahlbereich Informatik, Kultur und Gesellschaft more... • Bachelor's Programme Economics and Business Administration (Bachelor) > Akzentsetzungsmodule • Bachelor's Programme Sustainability Economics (Bachelor) > Wahlpflichtbereich • Dual-Subject Bachelor's Programme Economics and Business Administration (Bachelor) > Aufbaumodule • Dual-Subject Bachelor's Programme Economics and Business Administration (Bachelor) > Schwerpunkt Management und Ökonomie • Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule • Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
Zuständige Personen	• Junker-Michel, Mareike (Module counselling) • Breisig, Thomas (Module counselling) • Lehrenden, Die im Modul (Prüfungsberechtigt) • Breisig, Thomas (module responsibility)
Prerequisites	keine
Skills to be acquired in this module	Upon completion of the module (two complementary lectures), students will be able to: • understand the complex issues, challenges and fields of action in organisational Human Resource (HR) Management; • analyse, interpret and manage HR issues within heterogeneous fields of stakeholders and environments; • effectively analyse and apply HR instruments according to the specific practical context; • develop skills to self-reflection by dealing with theoretical as well as practical issues in HR Management and are able to press their point within the scientific discussion; • are able to locate a specific research question within the scientific discussion in the field of Human Resource Management and to interlink, reflect and evaluate it accordingly. By attending the non-compulsory tutorials and participating in lecture discussions, students can develop their own position on the inter-linkages between theoretical approaches and practical courses of action. Students will thus be able to identify problems, analyse them critically, and develop solutions. As they have the opportunity to work in small groups within the tutorials and to participate during lecture discussions, students may also learn to handle different points of view and discuss constructively. Overall they will be prepared for the specific requirements faced in the field of HR Management.
Module contents	Students develop theoretical as well as practical insights into the backgrounds and specific characteristics of “Human Resource” Management, in particular the following: - origins and theoretical basis - development and framework requirements - workforce planning - recruitment and selection - work organisation - working time organisation - leadership - performance reviews

	- training and development - compensation - staff reduction
Literaturempfehlungen	Berthel, J. / Becker, F. D. (2013), Personal-Management. Grundzüge für Konzeptionen betriebli¬cher Personalarbeit, 10thedition, Schäffer-Pöschel, Stuttgart. Breisig, T. / Michel, M. (2016): Personal: Grundlagen und Handlungsfelder aus arbeitspolitischer Perspektive, 2nd edition, NWB, Herne. Oechsler, W.A. / Paul, C. (2015), Personal und Arbeit. Einführung in das Personalmanagement, 10thedition, de Gruyter, Berlin et al. Scholz, C. (2014), Personalmanagement. Informationsorientierte und verhaltenstheoretische Grundlagen, 6thedition, Vahlen, München. Further literature will be announced during the semester according to the particular lecture/seminar content.
Links	www.uol.de/orgpers
Language of instruction	German
Duration (semesters)	1 Semester
Module frequency	jährlich
Module capacity	unlimited

Examination	Prüfungszeiten	Type of examination
Final exam of module	At the end of the lecture period and at the end of the semester	written exam

Lehrveranstaltungsform	Comment	SWS	Frequency	Workload of compulsory attendance
Lecture		4		56
Exercises	freiwillig	2	WiSe	28
Präsenzzeit Modul insgesamt				84 h

wir100 - Corporate Strategy

Module label	Corporate Strategy
Modulkürzel	wir100
Credit points	6.0 KP
Workload	180 h
Verwendbarkeit des Moduls	• Bachelor's Programme Business Administration and Law (Bachelor) > Aufbaubereich Wirtschaftswissenschaften • Bachelor's Programme Business Informatics (Bachelor) > Akzentsetzungsbereich Wirtschaftswissenschaften • Bachelor's Programme Economics and Business Administration (Bachelor) > Studienrichtung Betriebswirtschaftslehre • Bachelor's Programme Sustainability Economics (Bachelor) > Wahlpflichtbereich • Dual-Subject Bachelor's Programme Economics and Business Administration (Bachelor) > Aufbaumodule • Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule • Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
Zuständige Personen	• Lehrenden, Die im Modul (Prüfungsberechtigt) • Hoppmann, Jörn (module responsibility)
Prerequisites	
Skills to be acquired in this module	The goal of the course is that students are able to - know and understand basic concepts, instruments, and theories of strategic management - analyze company strategies by applying conceptual frameworks - understand the advantages and disadvantages of common instruments and models and critically evaluate their applicability - independently develop strategic options and derive recommendations for their implementation in real-life settings
Module contents	The course offers a comprehensive overview of the models and instruments of strategic management. The first part of the course introduces important concept and models of strategic management and discusses their application using examples from corporate practice. Central topics that are being discussed in this context are the relation between firm strategies and competitive advantage, strategy analysis, strategy formulation, strategy implementation, and strategies in the context of internationalization and innovation. In the second part of the course, students apply and deepen their knowledge by writing a thesis that analyzes the strategy of a specific company.
Literaturempfehlungen	Rothaermel, F.T. (2012): Strategic Management (1. Auflage), McGraw-Hill Education, New York. Wunder, T. (2016): Essentials of Strategic Management: Effective Formulation and Execution of Strategy (1. Auflage), Schäffer Poeschel, Stuttgart.
Links	
Language of instruction	German
Duration (semesters)	1 Semester
Module frequency	jährlich
Module capacity	unlimited

Examination	Prüfungszeiten	Type of examination
Final exam of module	Thesis to be handed in at the end of semester	Thesis

Lehrveranstaltungsform	Comment	SWS	Frequency	Workload of compulsory attendance
Lecture		2		28
Exercise or tutorial		2	WiSe	28
Präsenzzeit Modul insgesamt				56 h

wir160 - Entrepreneurship

Module label	Entrepreneurship
Modulkürzel	wir160
Credit points	6.0 KP
Workload	180 h
Verwendbarkeit des Moduls	• Bachelor's Programme Business Administration and Law (Bachelor) > Aufbaubereich Wirtschaftswissenschaften • Bachelor's Programme Business Informatics (Bachelor) > Akzentsetzungsbereich Wirtschaftswissenschaften • Bachelor's Programme Business Informatics (Bachelor) > Wahlbereich Informatik, Kultur und Gesellschaft • Bachelor's Programme Computing Science (Bachelor) > Wahlbereich Informatik, Kultur und Gesellschaft • Bachelor's Programme Economics and Business Administration (Bachelor) > Studienrichtung Betriebswirtschaftslehre • Bachelor's Programme Sustainability Economics (Bachelor) > Wahlpflichtbereich • Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule • Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master) • Master's Programme Computing Science (Master) > Module aus anderen Studiengängen
Zuständige Personen	• Lehrenden, Die im Modul (Prüfungsberechtigt) • Nicolai, Alexander (module responsibility)
Prerequisites	none
Skills to be acquired in this module	The module introduces to the basics of Entrepreneurship Upon completion of the module, students will be able to: - understand the challenges of launching an enterprise, - strategically analyse the structure of market - understand how employees are able to behave like an entrepreneur in established enterprises - develop innovative business ideas - shape the key factors for realizing a business idea - demonstrate a knowledge of the entrepreneurial process - demonstrate a knowledge of cost accounting (especially break-even analysis, etc.) and will be able to calculate costs by themselves - analyse and evaluate business models
Module contents	The module combines the lecture “Strategie und Entrepreneurship” with a tutorial. It investigates the challenges of launching enterprises and entrepreneurial behaviour in large companies as well. The content of the module follows the process of an entrepreneur. It starts with business ideas, their perception, and evaluation. In addition, it deals with the most important questions of development and management of new business models. The contents of the courses include the following topics: - historical, institutional, and theoretical context - development, evaluation, and pitching ideas - business models - building entrepreneurial teams - entrepreneurship in large enterprises - resources and finance - management of growth
Literaturempfehlungen	Corsten, H. (Hrsg.) (2002): Dimensionen der Unternehmensgründung. Berlin: Schmidt. Klandt, H. (2005): Gründungsmanagement (2. Aufl.), Oldenbourg, München. Fueglistaller, Urs/Müller, Chrsitoph/Müller, Susan/Volery, Thierry (2016): Entrepreneurship. Modelle – Umsetzung – Perspektiven. Mit Fallbeispielen aus Deutschland, Österreich und der Schweiz (4. Auflage), Gabler Verlag/Springer Fachmedien, Wiesbaden. Grichnik, Dietmar/Brettel, Malte/Koropp, Christian/Mauer, René (2010): Entrepreneurship. Unternehmerisches Denken, Entscheiden und Handeln in innovativen und technologieorientierten Unternehmungen. Schäffer-Pöschel Verlag, Stuttgart. Grant, R. M., Nippa, M. (2006): Strategisches Management: Analyse, Entwicklung und Implementierung von Unternehmensstrategien (5. Aufl.), Pearson Studium, München.

Links	http://www.uni-oldenburg.de/wire/entrepreneurship/lehrangebot/veranstaltungen/lehrangebot-wise-20162017/
Language of instruction	German
Duration (semesters)	1 Semester
Module frequency	jährlich
Module capacity	unlimited
Reference text	The lecture “Strategie und Entrepreneurship” must be attended in combination with the “Tutorium”.

Examination	Prüfungszeiten	Type of examination
Final exam of module	at the end of the semester	written exam

Lehrveranstaltungsform	Comment	SWS	Frequency	Workload of compulsory attendance
Course or seminar		2	WiSe	28
Tutorial		2		28
Präsenzzeit Modul insgesamt				56 h

wir200 - Principles of Organisation

Module label	Principles of Organisation
Modulkürzel	wir200
Credit points	6.0 KP
Workload	180 h
Verwendbarkeit des Moduls	• Bachelor's Programme Business Administration and Law (Bachelor) > Aufbaubereich Wirtschaftswissenschaften • Bachelor's Programme Business Informatics (Bachelor) > Akzentsetzungsbereich Wirtschaftswissenschaften • Bachelor's Programme Business Informatics (Bachelor) > Wahlbereich Informatik, Kultur und Gesellschaft • Bachelor's Programme Computing Science (Bachelor) > Wahlbereich Informatik, Kultur und Gesellschaft • Bachelor's Programme Economics and Business Administration (Bachelor) > Studienrichtung Betriebswirtschaftslehre • Bachelor's Programme Sustainability Economics (Bachelor) > Wahlpflichtbereich • Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule • Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
Zuständige Personen	• Lehrenden, Die im Modul (Prüfungsberechtigt) • Bartel, Teodora (Module counselling) • Breisig, Thomas (Module counselling) • Prokop, Jörg (module responsibility) • Breisig, Thomas (module responsibility)
Prerequisites	Keine
Skills to be acquired in this module	Upon completion of the module, students will be able to: - explain and apply the approaches and instruments of organisational sciences; - demonstrate a familiarity with the basic assumptions, strategies, and core themes of organisational theories and are able to compare and reflect upon them; - know different forms of organisational design and are able to differentiate them; - know how to identify and predict issues and developments within operational and organisational structures and processes; - demonstrate an awareness of the relevance of organisational culture, can describe its characteristics and discuss different analytical techniques; - describe and analyse processes of organizational change, can point out their influences on strategy, organisational culture, operational and organisational structure, and estimate the relevance of change process initiation; - work cooperatively and self-dependant within teams and to present complex professional contents precisely and with profound arguments (if chosen to present a topic within the seminar). Furthermore, the students are able: • to locate a specific research question within the scientific discussion in this research area and to interlink, reflect and evaluate it accordingly • to press their point within the scientific discussion in this research area.
Module contents	The module contents are arranged in the following way: - Basic concepts and conceptual demarcation - Objectives of an organisation - Dimensions in formal organisation - Organisational culture - Organisational structure - Operational structure and processes These basic principles of organisation are presented and discussed within the lectures. Current economic and business developments are included. Seminars and tutorials are offered to deepen the lecture presentations and to relate them to examples and cases.
Literaturempfehlungen	Breisig, T. (2015), Betriebliche Organisation, 2nd edition, NWB, Herne. Kieser, A. / Walgenbach, P. (2010), Organisation, 6th edition, Schäffer-Poeschel, Stuttgart. Further literature will be announced during the semester according to the particular lecture/seminar content.
Links	www.uol.de/orgpers
Language of instruction	German
Duration (semesters)	1 Semester
Module frequency	jährlich
Module capacity	unlimited
Type of module	je nach Studiengang Pflicht oder Wahlpflicht
Module level	---

Examination	Prüfungszeiten	Type of examination
Final exam of module	Written exam: end of the lecture period	portfolio (group seminar paper and online test)

Examination	Prüfungszeiten	Type of examination
	Presentation: During the lecture period Portfolio: During the lecture period	

Lehrveranstaltungsform	Comment	SWS	Frequency	Workload of compulsory attendance
Lecture		2		28
Seminar		2		28
Präsenzzeit Modul insgesamt				56 h

wir210 - Corporate Environmental Management

Module label	Corporate Environmental Management
Modulkürzel	wir210
Credit points	6.0 KP
Workload	180 h
Verwendbarkeit des Moduls	• Bachelor's Programme Business Administration and Law (Bachelor) > Aufbaubereich Wirtschaftswissenschaften • Bachelor's Programme Business Informatics (Bachelor) > Akzentsetzungsbereich Wirtschaftswissenschaften • Bachelor's Programme Business Informatics (Bachelor) > Wahlbereich Informatik, Kultur und Gesellschaft • Bachelor's Programme Computing Science (Bachelor) > Wahlbereich Informatik, Kultur und Gesellschaft • Bachelor's Programme Economics and Business Administration (Bachelor) > Studienrichtung Betriebswirtschaftslehre more... • Bachelor's Programme Economics and Business Administration (Bachelor) > Studienrichtung Ökologie und Nachhaltigkeit • Bachelor's Programme Sustainability Economics (Bachelor) > Wahlpflichtbereich • Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule • Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master) • Master's Programme Computing Science (Master) > Module aus anderen Studiengängen
Zuständige Personen	• Siebenhüner, Bernd (module responsibility) • Lehrenden, Die im Modul (Module counselling)
Prerequisites	
Skills to be acquired in this module	The students: • understand the goals and concepts of sustainable development; • discuss the importance of sustainability for companies; • know basic strategies and instruments that enable companies to achieve sustainable development; • acquire conceptual and practical skills using case studies, in particular about which instruments can be used to prepare companies for the challenges of sustainable development.
Module contents	The module consists of a lecture and a seminar. While the lecture presents and explains concepts, instruments and strategies for sustainable development, the seminar focuses on the practical relevance of the various instruments, concepts and strategies and discusses these based on case studies. • Concepts and goals of sustainable development • Introduction to the current discussion on sustainable development • Current sustainability instruments and strategies for companies • Case studies
Literaturempfehlungen	• Baumast, A. & Pape, J. (Hrsg.) (2009): Betriebliches Umweltmanagement. Nachhaltiges Wirtschaften im Unternehmen (4. Aufl.). Stuttgart: Ulmer • Dyllick, T. & Hockerts, K. (2002): Beyond the Business Case for Corporate Sustainability. In: Business Strategy and the Environment, S. 130-141 • Holliday, C. et al. (2002): Walking the Talk. The Business Case for Sustainable Development. Sheffield: Greenleaf • Pfriem, R.; Fichter, K. & Paech, N. (2005): Nachhaltige Zukunftsmärkte - Orientierungen für unternehmerische Innovationsprozesse im 21. Jahrhundert. Marburg: Metropolis • Siebenhüner, B. et al. (2006): Organisationales Lernen und Nachhaltigkeit. Marburg: Metropolis.
Links	https://www.uni-oldenburg.de/wire/
Language of instruction	German
Duration (semesters)	1 Semester
Module frequency	jährlich
Module capacity	unlimited

Examination		Prüfungszeiten	Type of examination	
Final exam of module		usually around Mid of March	HA	

Lehrveranstaltungsform	Comment	SWS	Frequency	Workload of compulsory attendance
Lecture		2		28
Seminar		2		28
Präsenzzeit Modul insgesamt				56 h

wir240 - International Accounting and Auditing

Module label	International Accounting and Auditing
Modulkürzel	wir240
Credit points	6.0 KP
Workload	180 h
Verwendbarkeit des Moduls	• Bachelor's Programme Business Administration and Law (Bachelor) > Aufbaubereich Wirtschaftswissenschaften • Bachelor's Programme Economics and Business Administration (Bachelor) > Studienrichtung Betriebswirtschaftslehre • Bachelor's Programme Sustainability Economics (Bachelor) > Wahlpflichtbereich • Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
Zuständige Personen	• Sextroh, Christoph (module responsibility) • Lehrenden, Die im Modul (Prüfungsberechtigt)
Prerequisites	Keine
Skills to be acquired in this module	The students • obtain knowledge on advanced topics in IFRS such as hedge accounting, revenue recognition, provisions and financial instruments; • understand the role, tasks and legal basis of auditing within the economic environment; • understand the concept of the risk-based audit approach.
Module contents	This module aims at providing an in-depth view on complex issues of IFRS accounting, e.g., hedge accounting and accounting of financial instruments. The students will obtain employability in the audit profession by learning the legal basis and concept of the audit profession. Solving case studies will contribute to achieving the learning objectives.
Literaturempfehlungen	Picker et al. (2012): Applying International Financial Reporting Standards, 3rd edition. Palepu et al. (2016): Business Analysis and Valuation – IFRS Edition, 4th edition. International Financial Reporting Standards (IFRS) Lecture notes with additional references will be provided via the e-learning platform Stud.IP.
Links	http://www.uni-oldenburg.de/accounting/
Language of instruction	German
Duration (semesters)	1 Semester
Module frequency	jährlich
Module capacity	unlimited

Examination	Prüfungszeiten	Type of examination
Final exam of module	end of semester	written exam

Lehrveranstaltungsform	Comment	SWS	Frequency	Workload of compulsory attendance
Lecture		2		28
Exercise or tutorial			--	0
Präsenzzeit Modul insgesamt				28 h

wir390 - Financial Management

Module label	Financial Management
Modulkürzel	wir390
Credit points	6.0 KP
Workload	180 h
Verwendbarkeit des Moduls	• Bachelor's Programme Business Administration and Law (Bachelor) > Aufbaubereich Wirtschaftswissenschaften • Bachelor's Programme Economics and Business Administration (Bachelor) > Studienrichtung Betriebswirtschaftslehre • Bachelor's Programme Sustainability Economics (Bachelor) > Wahlpflichtbereich • Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
Zuständige Personen	• Prokop, Jörg (module responsibility) • Lehrenden, Die im Modul (Prüfungsberechtigt)
Prerequisites	
Skills to be acquired in this module	Students • are able to determine a firm's cost of capital using both single factor and multi factor models • understand how, and under which conditions, capital structure decisions influence firm value, • are able to assess how a firm's dividend policy affects firm value, • analyze characteristics, advantages, and disadvantages of typical modes of long-term financing, • understand both the mechanics and the limits of financial models frequently used in decision making.
Module contents	1 Introduction / Recap: Security Valuation 2 Investment Decisions Under Uncertainty 3 Capital Structure Decisions & Dividend Policy 4 Long-Term Financing
Literaturempfehlungen	Main textbook: Hillier, Ross, Westerfield, Jaffe & Jordan, Corporate Finance, current edition, McGraw-Hill. Alternative and supplementary readings: Berk & DeMarzo, Corporate Finance, current edition, Boston (Mass.). Brealey, Myers & Allen, Principles of Corporate Finance, current edition, Boston (Mass.).
Links	http://www.uni-oldenburg.de/fiwi_bbl/
Language of instruction	English
Duration (semesters)	1 Semester
Module frequency	jährlich
Module capacity	unlimited

Examination	Prüfungszeiten	Type of examination
Final exam of module	Typically at least one mid-term short exam and one final short exam within three weeks after the last lecture	Portfolio, consisting of at least two short written examinations (schriftlicher Kurztest) lasting about 30-45 min each

Lehrveranstaltungsform	Comment	SWS	Frequency	Workload of compulsory attendance
Lecture		2		28
Exercises		2		28
Präsenzzeit Modul insgesamt				56 h

wir400 - Strategic and International Marketing

Module label	Strategic and International Marketing
Modulkürzel	wir400
Credit points	6.0 KP
Workload	180 h
Verwendbarkeit des Moduls	• Bachelor's Programme Business Administration and Law (Bachelor) > Aufbaubereich Wirtschaftswissenschaften • Bachelor's Programme Business Informatics (Bachelor) > Akzentsetzungsbereich Wirtschaftswissenschaften • Bachelor's Programme Economics and Business Administration (Bachelor) > Studienrichtung Betriebswirtschaftslehre • Bachelor's Programme Sustainability Economics (Bachelor) > Wahlpflichtbereich • Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule • Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
Zuständige Personen	• Alavi, Sascha (module responsibility) • Lehrenden, Die im Modul (Prüfungsberechtigt)
Prerequisites	
Skills to be acquired in this module	Upon completion of the module, students will be able to: • recognize challenges facing marketing strategy in the field of markets and societies and draw conclusions for business management • elaborate and reflect upon the theoretical and conceptual foundations of strategic marketing planning • come up with examples that exemplify the systemic connection between strategic and instrumental marketing planning • discuss core assumptions of internationalization in the context of strategy planning and critically reflect upon its implications • build market research skills in an international context using different methods • develop their own perspectives on the conceptualization and implementation of international marketing strategies and advance them in discourses
Module contents	The core of the module is the application of strategic planning methods in Marketing. A broadened understanding of Marketing in the areas of competitors, market agents and stakeholder orientation will be substantiated in theoretical and practical-normative view. International marketing forms an integrated part of strategic marketing planning; its basics and internal conception are formulated precisely in this course.
Literaturempfehlungen	Latest editions of Meffert, H., Marketing-Management, Analyse - Strategie - Implementierung, Wiesbaden Kreikebaum H., Strategische Unternehmensplanung, Stuttgart/ Berlin/ Köln Benkenstein, M., Strategisches Marketing, Stuttgart/ Berlin/ Köln
Links	www.uni-oldenburg.de/marketing
Language of instruction	German
Duration (semesters)	1 Semester
Module frequency	jährlich
Module capacity	unlimited

Examination	Prüfungszeiten	Type of examination
Final exam of module	end of term	written exam; voluntary contributions that improve grades may undertaken as 'portfolio-presentations' during tutorials

Lehrveranstaltungsform	Comment	SWS	Frequency	Workload of compulsory attendance

Lehrveranstaltungsform	Comment	SWS	Frequency	Workload of compulsory attendance
Lecture		2		28
Tutorial		2		28
Seminar				
Präsenzzeit Modul insgesamt				56 h

wir731 - Design of teaching and learning settings in the field of business administration and economics

Module label	Design of teaching and learning settings in the field of business administration and economics
Modulkürzel	wir731
Credit points	9.0 KP
Workload	270 h (Lecture: 2 SWS (28h) Seminar: 2 SWS (28h) Seminar: 2 SWS (28h))
Verwendbarkeit des Moduls	• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
Zuständige Personen	• Rebmann, Karin (module responsibility) • Slopinski, Andreas (module responsibility) • Rebmann, Karin (Prüfungsberechtigt) • Lehrenden, Die im Modul (Prüfungsberechtigt)
Prerequisites	
Skills to be acquired in this module	Upon completion of the module, students will: • know and assess digital media and their usage in vocational teaching and learning settings. • develop teaching and learning arrangements using digital media. Students analyse these arrangements critically with regard to their application in vocational teaching and learning settings. • plan, analyse and evaluate lessons. • decide on an issue to be explored during their school-based practice and analyse the theoretical underpinnings of this issue. • know and assess functions and methods of evaluation, performance measurement, and performance assessment in schools.
Module contents	This module focuses on the development, design, analysis, and evaluation of vocational teaching and learning settings. The module consists of two seminars and one lecture. Current theories and developments in subject-specific pedagogy (didactics) concerning business administration and economics are applied. References are made to central concepts such as competence-orientation, learning in processes of action, and constructivist teaching approaches. In the first course "Use and design of media in vocational education and training" in seminar form, digital media are analyzed, designed, tested and evaluated against the background of their use at the learning venues of vocational education and training. The second course "Problem-oriented analysis and planning of learning situations at vocational schools (preparation for the specialist internship)" in seminar form covers the didactic analysis, planning and reflection of lessons at vocational schools, the design of complex teaching-learning arrangements and the development of business didactic learning situations. Current challenges such as the integration of digital media in the classroom are addressed, as are the possibilities and limitations of internally differentiated teaching (keyword: inclusion). The third course "Diagnostics" in lecture form deals with the didactic functions, methodical implementation and instruments of evaluation. Challenges in the assessment of heterogeneous student groups and performance are discussed.
Literaturempfehlungen	Arnold, P.; Kilian, L.; Thillosen, A. & Zimmer, G. (2011). Handbuch E-Learning. Bielefeld: Bertelsmann. Dubs, R. (1995). Lehrerverhalten. Zürich: Verlag des Schweizerischen kaufmännischen Verbandes. Jäger, M. (2005). Unterrichtsevaluation: Grundprinzipien, Funktionen, Ablauf. München: Oldenbourg. Kerres, M. (2012). Mediendidaktik: Konzeption und Entwicklung mediengestützter Lernangebote (3. edition). München: Oldenbourg. Kremer, H.-H. & Sloane P. F. E. (Eds.) (2001). Konstruktion, Implementation und Evaluation komplexer Lehr-Lern-Arrangements. Paderborn: Eusl. Niedermair, G. (Eds.) (2012). Kompetenzen entwickeln, messen und bewerten. Linz: Trauner. Wahl, D. (2006). Lernumgebungen erfolgreich gestalten - Vom trägen Wissen zum kompetenten Handeln. Bad Heilbrunn: Klinkhardt. Schwerpunktheft 132 "Technologiegestützte Lernumgebungen" der berufsbildung (2011). Further literature will be recommended in the course.
Links	http://www.uni-oldenburg.de/bwp

Language of instruction		German		
Duration (semesters)		2 Semester		
Module frequency		Anually		
Module capacity		unlimited		
Reference text		Students have to take part in the seminars actively to fulfil the requirements of the module wir731. This includes usually the regular participation in the sessions, the preparation and reworking of the content of each session (e.g. reading suggested literature, working on learning tasks), and giving presentations in different forms depending on the type of program. The criteria of an active participation are negotiated and defined at the beginning of the seminar.		
Type of module		Pflicht / Mandatory		
Examination	Prüfungszeiten		Type of examination	
Final exam of module	The exam takes place at the beginning of the off-course period when students have successfully completed all three seminars of the module.		oral exam (approx. 15 minutes)	
Lehrveranstaltungsform	Comment	SWS	Frequency	Workload of compulsory attendance
Lecture (Bereich Evaluation)	Ein Seminar ist zu wählen	2	WiSe	28
Seminar (Bereich Vorbereitung Fachpraktikum)	Ein Seminar ist zu wählen	2	SoSe	28
Seminar (Bereich Digitale Medien)	Ein Seminar ist zu wählen	2	SoSe	28
Präsenzzeit Modul insgesamt				84 h

wir834 - Auditing

Module label	Auditing
Modulkürzel	wir834
Credit points	6.0 KP
Workload	180 h
Verwendbarkeit des Moduls	• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule • Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - BWL • Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
Zuständige Personen	• Sextroh, Christoph (module responsibility) • Lehrenden, Die im Modul (Prüfungsberechtigt)
Prerequisites	
Skills to be acquired in this module	- Achieving basic knowledge about audit practises - Achieving broad knowledge about the audit profession and structuring of audit processes, - Achieving competences in evaluating the possibilities and limits of audit techniques, - Application of audit techniques while using case studies and focusing on certain audit areas.
Module contents	In this course, audit basic principles, audit methods and audit techniques will be presented while emphasizing on large corporates. In addition, an overview about audit processes and audit techniques in the context of the control, information and accreditation function as well as legal specifications is given. Working in groups, case studies will strengthen the achieved knowledge. In addition, the focus will be on international financial reporting standards (IFRS) and international auditing standards (IAS) for proving the financial statements as well as testing the internal risk management.
Literaturempfehlungen	Literature and comments: (e.g.) Baetge/Kirsch/Thiele: Bilanzrecht-Kommentar, Bonn (akt. Grundwerk sowie akt. Ergänzungslieferungen) Lüdenbach, Norbert/Hoffmann, Wolf-Dieter/Freiberg, Jens (2016), Haufe IFRS-Kommentar, 14. Aufl. Freiburg 2016. Pellens, Bernhard/Fülbier, Rolf Uwe/Gassen, Joachim/Sellhorn, Thorsten (2014), Internationale Lehrbücher: Wysocki v., K. Wirtschaftliches Prüfungswesen, Bd. 1: Aufstellung und Prüfung des Jahresabschlusses nach dem Handelsgesetzbuch, akt. Auflage, München/Wien. Rechnungslegung. IFRS 1 bis 13, IAS 1 bis 41, IFRIC Interpretationen, Standardentwürfe. Mit Beispielen, Aufgaben und Fallstudie, 9. überarbeitete Aufl. Stuttgart 2014. Petersen, Karl/Bansbach, Florian/Dornbach, Eike (2016): IFRS Praxishandbuch. Ein Leitfaden für die Rechnungslegung mit Fallbeispielen, 11. aktualisierte Aufl. München 2016.
Links	http://www.fk2.uni-oldenburg.de/InstBWL/Rewe/
Languages of instruction	German, English
Duration (semesters)	1 Semester
Module frequency	jährlich
Module capacity	unlimited
Type of module	je nach Studiengang Pflicht oder Wahlpflicht
Module level	MM (Mastermodul / Master module)

Examination	Prüfungszeiten	Type of examination
Final exam of module	varies according to the type of examinations	1 assignment or 1 presentation or 1 written exam or 1 oral exam or 1 portfolio or 1 project report

Lehrveranstaltungsform	Comment	SWS	Frequency	Workload of compulsory attendance
Lecture		2		28
Seminar		2		28
Präsenzzeit Modul insgesamt				56 h

wir837 - Advanced Corporate Finance

Module label	Advanced Corporate Finance
Modulkürzel	wir837
Credit points	6.0 KP
Workload	180 h
Verwendbarkeit des Moduls	• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule • Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - BWL • Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
Zuständige Personen	• Lehrenden, Die im Modul (Prüfungsberechtigt) • Prokop, Jörg (module responsibility)
Prerequisites	
Skills to be acquired in this module	The course provides insights into the empirical analysis of firms’ financing and investment decisions. We discuss theoretical foundations of long-term financing, capital structure choice, cost of capital determination, capital market efficiency, and corporate takeover decisions as well as respective empirical findings. Moreover, you will learn how to build financial models, handle financial data, and conduct financial analyses using the statistical software R."
Module contents	The course covers key concepts of modern corporate finance in theory and practice. In particular, we focus on how investment and financing decisions affect the value of the firm. Among the topics discussed are: • Fundamental analysis and capital market efficiency. • Cost of debt and equity capital. • Business valuation models based on dividends, cash flows, and (abnormal) earnings. • Capital structure and dividend policy. • Advanced valuation issues.
Literaturempfehlungen	• Benninga: Financial Modeling, latest edition, Cambridge (Mass.) • Hillier / Ross / Westerfield / Jaffe / Jordan: Corporate Finance, European edition, latest edition, Berkshire • Penman: Financial Statement Analysis and Security Valuation, latest edition, Boston (Mass.) • Titman / Martin: Valuation, latest edition, Boston (Mass.) Further readings may be announced during the course.
Links	http://www.uni-oldenburg.de/en/fiwi_bbl/
Languages of instruction	German, English
Duration (semesters)	1 Semester
Module frequency	jährlich
Module capacity	unlimited

Examination	Prüfungszeiten	Type of examination
Final exam of module	typically at the end of the semester; potential mid-term examination dates will be announced in the first session	1 term paper (Hausarbeit) or 1 written exam (Klausur) or 1 oral exam (mündliche Prüfung) or 1 Portfolio

Lehrveranstaltungsform	Comment	SWS	Frequency	Workload of compulsory attendance
Lecture (ggf. mit Übung)		4	--	56
Exercises			SoSe oder WiSe	0
Präsenzzeit Modul insgesamt				56 h

wir839 - Financial Statement Analysis

Module label	Financial Statement Analysis
Modulkürzel	wir839
Credit points	6.0 KP
Workload	180 h
Verwendbarkeit des Moduls	• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule • Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - BWL • Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
Zuständige Personen	• Prokop, Jörg (module responsibility) • Lehrenden, Die im Modul (Prüfungsberechtigt)
Prerequisites	none
Skills to be acquired in this module	By the end of the course students should have answers to the following questions: • How are fundamental values (or “intrinsic values”) estimated? • How are business strategies analyzed in order to understand the value they create? • What business activities determine value? • How is “value created for shareholders” identified? • How does one pull apart the financial statements to get at the relevant information for valuing equities? • What is the relevance of cash-flows? Of dividends? Of earnings? Of book values? • How does ratio analysis help in valuation? • How does profitability tie into valuation? • What is growth? How does one analyze growth? How does one value a growth firm? • How does one analyze the quality of financial reports? • How does one deal with the accounting methods used in financial statements? • How is financial analysis developed for strategy and planning? • What determines a firm's P/E ratio? How does one calculate what the P/E should be? • What determines a firm's market-to-book (P/B) ratio? How does one calculate what the P/B should be? • How does one evaluate risk? For equity? For debt? • How does one evaluate an equity research report? • How does one trade on fundamental information?
Module contents	With a stock market bubble and a financial crisis in our recent history, there have been increasing calls to “return to fundamentals.” This is a course on fundamental analysis. The primary emphasis is on equity (share) valuation, with a focus on developing and applying methods for valuing firms using financial statement analysis. The course has a very practical focus. The methods of fundamental analysis will be examined in detail and applied in cases and projects involving listed companies. Topics include models of shareholder value, a comparison of accrual accounting and discounted cash flow approaches to valuation, the analysis of profitability, growth and valuation generation in a firm, diagnosing accounting quality, forecasting earnings and cash flows, pro-forma analysis for strategy and planning, and the determination of price/earnings (P/E) and market-to-book (P/B) ratios. The course does not assume “market efficiency”. Rather, it develops the techniques for challenging traded prices in order to assess whether investments are appropriately priced. It adopts the philosophy that one of the risks in investing is the risk of paying too much. The course is one for the active investor. Most importantly, we learn how to handle accounting and financial reports in valuation. We see that valuation is really a matter of appropriate accounting for value. The course combines accounting principles and investment principles to answer the question: How do I account for value so that I can challenge stock prices with some confidence? The course will be taught from the perspective of designing techniques to be used in an (independent) equity research department or firm. Accordingly, the material is pertinent to the security analyst – particularly the equity analyst –

	who must issue a buy, hold or sell recommendations on stocks. However, much of the material covered in the course is also relevant to the corporate financial analyst for evaluating acquisitions, restructurings and other investments, and for calculating the value generated by strategic scenarios. By the end of the course, the student should feel competent in writing a thorough, credible equity research report or investment analysis that meets the highest standards of professionalism. The course is of interest to those contemplating careers in investment banking (particularly in equity research), security analysis, consulting, public accounting, and corporate finance. And it will also help with personal investing.
Literaturempfehlungen	Stephen H. Penman (2013), Financial statement analysis and security valuation (5ed.), McGraw-Hill, New York.
Links	http://www.uni-oldenburg.de/accounting
Language of instruction	English
Duration (semesters)	1 Semester
Module frequency	jährlich
Module capacity	unlimited

Examination	Prüfungszeiten	Type of examination
Final exam of module	during the semester	portfolio

Lehrveranstaltungsform	Comment	SWS	Frequency	Workload of compulsory attendance
Lecture		2		28
Exercises		2		28
Präsenzzeit Modul insgesamt				56 h

wir841 - Advanced Financial Accounting

Module label	Advanced Financial Accounting
Modulkürzel	wir841
Credit points	6.0 KP
Workload	180 h
Verwendbarkeit des Moduls	• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule • Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - BWL • Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
Zuständige Personen	• Sextroh, Christoph (module responsibility) • Lehrenden, Die im Modul (Prüfungsberechtigt)
Prerequisites	
Skills to be acquired in this module	Students have to understand the theoretical orientation and the institutional structure of financial accounting and standard setting. Many important standards, such as fair value accounting, financial instruments, reserve recognition accounting, management discussion and analysis, employee stock options, impairment tests, hedge accounting, derecognition, consolidation, and comprehensive income, will be analyzed and critically evaluated from students. This course aims to provide students with an in-depth understanding of the underlying accounting concepts and accounting standards governing the preparation of financial statements under International Financial Reporting Standards (IFRS) for external users. Furthermore it develop students' conceptual skills and professional competence in financial accounting in compliance with the regulatory and financial framework under IFRS.
Module contents	Accounting Under Ideal Conditions The Decision Usefulness Approach to Financial Reporting Efficient Securities Markets The Value Relevance of Accounting Information The Measurement Approach to Decision Usefulness Measurement Applications The Efficient Contracting Approach to Decision Usefulness An Analysis of Conflict Executive Compensation Earnings Management Standard Setting: Economic Issues Standard Setting: Political Issues
Literaturempfehlungen	Financial Accounting Theory, 7th Edition by William R. Scott
Links	www.fk2.uni-oldenburg.de/InstBWL/Rewe/
Languages of instruction	German, English
Duration (semesters)	1 Semester
Module frequency	jährlich
Module capacity	unlimited

Examination	Prüfungszeiten	Type of examination
Final exam of module	end of semester	portfolio or written exam

Lehrveranstaltungsform	Comment	SWS	Frequency	Workload of compulsory attendance
Lecture		2		28
Exercises		2		28
Präsenzzeit Modul insgesamt				56 h

wir842 - Banking

Module label	Banking
Modulkürzel	wir842
Credit points	6.0 KP
Workload	180 h
Verwendbarkeit des Moduls	• Master Applied Economics and Data Science (Master) > Specialization • Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule • Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - BWL • Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL • Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
Zuständige Personen	• Prokop, Jörg (module responsibility) • Lehrenden, Die im Modul (Prüfungsberechtigt)
Prerequisites	
Skills to be acquired in this module	Upon completion of the module students will be able to explain the role financial institutions play in financial markets based on economic theory. They will have a sound knowledge of institutional and regulatory conditions under which financial institutions operate today, and they will be able to critically assess respective developments in the financial sector. Moreover, they will have developed a sound understanding of how banks are managed in a competitive environment.
Module contents	We will discuss theoretical foundations of financial intermediation in general, and of banking in particular as well as the economic, institutional, and regulatory context in which financial institutions operate today. Moreover, we will cover selected topics in the area of bank management and bank accounting..
Literaturempfehlungen	• Arnold: Modern Financial Markets & Institutions: a practical perspective, latest edition, Pearson • Berger / Molyneux / Wilson (Eds.): The Oxford Handbook of Banking, latest edition, Oxford University Press • de Haan / Oosterloo / Schoenmaker: Financial Markets and Institutions – A European Perspective, latest edition, Cambridge • Hartmann-Wendels / Pfingsten / Weber: Bankbetriebslehre, latest edition, Springer • Tolkmitt: Neue Bankbetriebslehre, latest edition, Gabler Further readings may be announced during the course.
Links	http://www.uni-oldenburg.de/fiwi_bbl/
Languages of instruction	German, English
Duration (semesters)	1 Semester
Module frequency	jährlich
Module capacity	unlimited

Examination	Prüfungszeiten	Type of examination
Final exam of module	typically at the end of the semester; potential mid-term examination dates will be announced in the first session	1 term paper (Hausarbeit) or 1 written exam (Klausur) or 1 oral exam (mündliche Prüfung) or 1 Portfolio

Lehrveranstaltungsform	Lecture
SWS	4
Frequency	
Workload Präsenzzeit	56 h

wir847 - Advanced Managerial Accounting

Module label	Advanced Managerial Accounting
Modulkürzel	wir847
Credit points	6.0 KP
Workload	180 h
Verwendbarkeit des Moduls	• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule • Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - BWL • Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL • Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
Zuständige Personen	• Sextroh, Christoph (module responsibility) • Lehrenden, Die im Modul (Prüfungsberechtigt)
Prerequisites	
Skills to be acquired in this module	The aim of the course is to provide students with a deep knowledge of the theory and concepts in managerial accounting as it relates to practice and research. The students learn to design budgeting processes and apply operating performance measures which are in line with the firm's goals. Moreover, the students learn to forecast profits, cash flows and other key financial indicators in order to improve business planning.
Module contents	- Theory and concept of managerial accounting - Profit planning - Budgeting - Ratios and financial analysis - Operating performance measures - Cash flow and segment reporting - paper discussion on current and special issues.
Literaturempfehlungen	Garrison, Ray H. et al., Managerial Accounting, latest version.
Links	http://uol.de/accounting
Languages of instruction	German, English
Duration (semesters)	1 Semester
Module frequency	jährlich
Module capacity	unlimited

Examination	Prüfungszeiten	Type of examination
Final exam of module	vary according to type of examination	term paper or seminar paper and presentation or written exam or oral exam or portfolio or project paper

Lehrveranstaltungsform	Comment	SWS	Frequency	Workload of compulsory attendance
Lecture		2		28
Exercises		2		28
Präsenzzeit Modul insgesamt				56 h

wir851 - Corporate Governance and Control

Module label	Corporate Governance and Control
Modulkürzel	wir851
Credit points	6.0 KP
Workload	180 h
Verwendbarkeit des Moduls	• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule • Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - BWL • Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
Zuständige Personen	• Sextroh, Christoph (module responsibility) • Lehrenden, Die im Modul (Prüfungsberechtigt)
Prerequisites	none
Skills to be acquired in this module	By the end of the course students should develop and understand the basic concepts, analytical techniques, instruments and systems to control sustainable corporate success. The students further identify the theoretical background of corporate governance and how corporate governance mechanisms work. Moreover, they develop an up-to-date and mainly practitioner-oriented profile of corporate governance and control systems. They are aware of a controller's relevance as a corporate conscience and the meaning of controlling as a corporate service. In addition, students identify strategic, operational and department-specific characteristics of corporate control. They argue how to ensure the quality of data and the development of decision-making relevant information. Paper discussions further complement the students' profile by highlighting current and special issues in the field of corporate governance and control. In summary, students link economic, methodological, and cultural aspects to their personal profile and assess whether an activity as a controller fits to their personal plan for future employment. They further strengthen their ability to develop sustainable solutions for comprehensive and specific economic issues.
Module contents	In the beginning, the course provides an overview of the historic development as well as conceptions of corporate governance and control in the literature and in practice. It further embeds the role of corporate governance and control within strategic and operational corporate management. The course is further separated in different parts to ensure students' ability to identify and understand decision-making, coordination and monitoring aspects of corporate governance and control. As such, students analyse corporate actions via the following instruments: • SWOT-Analysis • Porter's Five Forces Model • Portfolio Analysis • Strategic Cost Management • Linear Programming • Break-Even Analysis • Value Based Management • Ratio Analysis • Balanced Scorecard • Variance Analysis
Literaturempfehlungen	Fischer, T.M., Möller, K., & Schultze, W. (2015). Controlling - Grundlagen, Instrumente und Entwicklungsperspektiven (2nd Ed.). Stuttgart: Schäffer-Poeschel. Britzelmaier, B. (2013). Controlling – Grundlagen, Praxis, Handlungsfelder. München: Pearson-Education
Links	http://www.uni-oldenburg.de/accounting/
Languages of instruction	German, English
Duration (semesters)	1 Semester
Module frequency	jährlich
Module capacity	unlimited

Examination	Prüfungszeiten	Type of examination
Final exam of module	at the end of the semester	1 Hausarbeit oder 1 Referat oder 1 Klausur oder 1 mündliche Prüfung oder 1 Portfolio oder 1 Projektbericht

Lehrveranstaltungsform	Comment	SWS	Frequency	Workload of compulsory attendance

Lehrveranstaltungsform	Comment	SWS	Frequency	Workload of compulsory attendance
Lecture		2		28
Exercises		2		28
Präsenzzeit Modul insgesamt				56 h

wir083 - Purchasing, Operations, and Logistics Management

Module label	Purchasing, Operations, and Logistics Management
Modulkürzel	wir083
Credit points	6.0 KP
Workload	180 h
Verwendbarkeit des Moduls	• Bachelor's Programme Business Administration and Law (Bachelor) > Aufbaubereich Wirtschaftswissenschaften • Bachelor's Programme Business Informatics (Bachelor) > Aufbaucurriculum - Pflichtbereich • Bachelor's Programme Economics and Business Administration (Bachelor) > Aufbaumodule • Bachelor's Programme Sustainability Economics (Bachelor) > Wahlpflichtbereich • Dual-Subject Bachelor's Programme Economics and Business Administration (Bachelor) > Aufbaumodule • Dual-Subject Bachelor's Programme Economics and Business Administration (Bachelor) > Schwerpunkt Management und Ökonomie • Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
Zuständige Personen	• Lehrenden, Die im Modul (Prüfungsberechtigt) • Busse, Christian (module responsibility)
Prerequisites	
Skills to be acquired in this module	Students obtain an overview of the most important operational functions of an industrial or service company. These are procurement, production and logistics. Students will get to know typical operational challenges and familiarize themselves with established approaches and methods for analyzing and improving procurement, production and logistics operations.
Module contents	The module comprises a lecture (course number 2.02.231) and an accompanying tutorial (course numbers 2.02.231a to 2.02.231j). The lecture is based on the text book "Grundzüge der Beschaffung, Produktion und Logistik" by Kummer, Grün und Jammernegg in the third edition of 2013 and the associated workbook, as well as partly on the text book "Operations Management: Konzepte, Methoden und Anwendungen" by Thonemann in the third edition of 2015. The purpose of the lecture is to explain the fundamental problems and their solutions theoretically. The tutorials focus on application and practice and offer time for questions. There are no formal or content-related participation or entrance requirements.
Literaturempfehlungen	Kummer, S., Grün, O. und Jammernegg, W. (2013): Grundzüge der Beschaffung, Produktion und Logistik (3. Auflage), Pearson Thonemann, U. (2015): Operations Management (3. Auflage), Pearson.
Links	
Language of instruction	German
Duration (semesters)	1 Semester
Module frequency	jährlich
Module capacity	unlimited
Reference text	The module takes place in the summer semester. Please refer to the syllabus available via Stud.IP for a more detailed description of content and procedure.

Examination	Prüfungszeiten	Type of examination
Final exam of module		KL

Lehrveranstaltungsform	Comment	SWS	Frequency	Workload of compulsory attendance
Lecture		2	SoSe und WiSe	28
Tutorial		2	SoSe und WiSe	28
Präsenzzeit Modul insgesamt				56 h

wir807 - Taxation and Tax Law I

Module label	Taxation and Tax Law I
Modulkürzel	wir807
Credit points	6.0 KP
Workload	180 h
Verwendbarkeit des Moduls	• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule • Master's programme Business Administration: Management and Law (Master) > Basismodule • Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - Recht • Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
Zuständige Personen	• Dittmer, Jochen (module responsibility)
Prerequisites	
Skills to be acquired in this module	The aim of the course is to provide students with a deep and thorough knowledge regarding • Tax accounting law and • Taxation procedures.
Module contents	The course provides a deep insight into Tax accounting law • Basics of tax accounting law • Principal values (cost of purchase/cost of manufacture, going concern value, fair market value) • Depreciation, subsidy regulations • Transfer of hidden reserves • Leasing • Provisions Taxation procedures • Overview about general fiscal law (AO) and tax court code (FGO) • Tax determination and taxing procedures • Types of taxing • Deadlines and extent of balances and tax assessments corrections • Interest yield
Literaturempfehlungen	• Falterbaum, Hermann (aktuelle Fassung): Buchführung und Bilanz • Rose, Gerd & Watrin, Christoph (aktuelle Fassung): Abgabenordnung; mit Finanzgerichtsordnung It is worth mentioning, that due to the fast-changing tax law, further recommendations regarding the literature cannot be made yet, but are rather given during the course. Required are: • A collection of the most important tax laws (e.g. NWB-publisher) in current form • A loose-leaf collection of the tax regulations (e.g. Beck-publisher)
Links	http://www.fiwi-bbl.uni-oldenburg.de/
Language of instruction	German
Duration (semesters)	1 Semester
Module frequency	jährlich
Module capacity	unlimited

Examination	Prüfungszeiten	Type of examination
Final exam of module	end of term	written exam

Lehrveranstaltungsform	Lecture
SWS	4
Frequency	
Workload Präsenzzeit	56 h

Abschlussmodul

mam - Master´s Thesis Module

Module label	Master´s Thesis Module
Modulkürzel	mam
Credit points	24.0 KP
Workload	720 h
Verwendbarkeit des Moduls	• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Abschlussmodul
Zuständige Personen	• Rebmann, Karin (Module counselling) • Jahncke, Heike (Module counselling) • Irmscher, Maike (Module counselling) • Panschar, Meike (Module counselling) • Kehl, Verena (Module counselling) • Slopinski, Andreas (Module counselling) • Steib, Christian (Module counselling) • Akman, Gürbet (Module counselling) • Lehrenden, Die im Modul (Prüfungsberechtigt) • Rebmann, Karin (module responsibility)
Prerequisites	52 Wochen berufspraktische Tätigkeit
Skills to be acquired in this module	Die Studierenden... • erarbeiten und beantworten eine empirische wissenschaftliche Fragestellung der Berufs- und Wirtschaftspädagogik selbstständig und unter Verwendung wissenschaftlicher Methoden. • analysieren den thematischen Hintergrund ihrer Fragestellung hinsichtlich des aktuellen Stands der Forschung und der Relevanz für die Berufs- und Wirtschaftspädagogik. • führen eigenständig eine empirische Untersuchung durch, werten diese aus und leiten begründet Handlungsempfehlungen ab. • fertigen eine Masterarbeit an.
Module contents	Das Modul setzt sich zusammen aus einer empirischen Masterarbeit im Feld der Berufs- und Wirtschaftspädagogik (18 KP) und einer begleitenden Lehrveranstaltung in Form eines Kolloquiums (3 KP). In der Masterarbeit bearbeiten die Studierenden innerhalb einer vorgegebenen Frist von 24 Wochen selbstständig, theoriegeleitet und empirisch ein berufs- und wirtschaftspädagogisches Problem mit Hilfe von wissenschaftlichen Methoden. Im Kolloquium zur Masterarbeit stellen die Studierenden ihre Zwischenergebnisse zur Diskussion und erhalten Rückmeldung bezogen auf ihre Präsentation von Gliederung, Methodik und Untersuchungsdesign, Problemstellung und Theorie.
Literaturempfehlungen	Die Literatur zur Bearbeitung der spezifischen Fragestellung muss von den Studierenden selbst recherchiert werden.
Links	http://www.bwp.uni-oldenburg.de
Language of instruction	German
Duration (semesters)	1 Semester
Module frequency	halbjährlich
Module capacity	unlimited

Examination	Prüfungszeiten	Type of examination
Final exam of module		G

Lehrveranstaltungsform	Seminar
Frequency	