# Basismodule

**wir801 - Concepts of Organisation and Management**

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<th>Concepts of Organisation and Management</th>
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<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir801</td>
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<tr>
<td>Workload</td>
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**Verwendbarkeit des Moduls**
- Master’s programme Business Administration: Management and Law (Master) > Basismodule
- Master’s programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master’s Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master’s Programme Management Consulting (Master) > Mastermodule

**Zuständige Personen**
- Breisig, Thomas (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Wengelowski, Peter (Module counselling)
- Gilbert, Jonathan (Module counselling)
- Breisig, Thomas (Module counselling)

**Prerequisites**
keine

**Skills to be acquired in this module**
Students get to know selected concepts of organisation and management. Their respective objectives, instruments and methods are discussed and their use in everyday business is critically reflected. Students learn to deal with different management concepts in a conscious and critical way, especially through case studies and discussions.

Upon completion of the module, students will:
- be familiar with the emergence, development, and content of various management concepts;
- be able to convey key findings of the various management concepts to practical issues in the field of organisation and management;
- develop skills of self-reflection (supported by the technical and didactical concepts).

**Module contents**
Students receive deeper insights into concepts of organisation and management, including:
- Lean Management
- Change Management
- Quality Management
- Business Process Reengineering

The presentations and discussions within the seminars also offer possibilities to deepen and broaden these topics according to the student’s interest and current developments in theory and practice, e.g. Balanced Scorecard, Learning Organisation, Organisational Culture, Worker Participation, Networks, Diversity Management, Management by Objectives.

**Literaturempfehlungen**

Further literature will be announced during the semester according to the particular lecture/seminar content.

**Links**
www.uol.de/organpers

**Language of instruction**
German

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Reference text**
Das Modul muss im Masterstudium Wirtschafts- und Rechtswissenschaften als Basismodul von allen Schwerpunkten gewählt werden.

**Modullevel / module level**
1 / 366
Modulart / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

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<th>Examination</th>
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<td>Seminar paper or presentation or written exam or oral exam or portfolio or project report (will be determined and announced at the beginning of the semester by the lecturer)</td>
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<tr>
<td>Seminar</td>
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Präsenzzeit Modul insgesamt 56 h
This module conveys how new technologies impact on private law and, in particular, on consumer law. It focuses on the (modified) interpretation of existing laws but even more on the reactions of the EU and national legislators and of the judiciary to new technological developments. The module discusses, among others, distance selling law, digitalised sales law and product liability law, the law of digital content and digital services, unfair commercial practices on internet and the law of the platform economy. Finally, the module looks at enforcement.

The students are familiar with the effects of digitalisation with its chances and risks in European and German private law and, in particular, consumer law. They obtain knowledge of specific areas of digitalised private law and consumer law with particular relevance for their future professional practice, are able to solve consumer law cases in a goal-oriented way, are able to find approaches for legal problems as well as recognise liability risks and how to deal with them, and are, in contract negotiations, able to recognise the requirements for regulation and to evaluate its consequences.

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**wir807 - Taxation and Tax Law I**

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**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

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

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**Form of instruction**

Lecture

**SWS**

4

**Frequency**

**Workload Präsenzzzeit**

56 h
**wir808 - Multivariate Statistics**

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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Module aus anderen Studiengängen
- Master's Programme Environmental Modelling (Master) > Mastermodule
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

**Zuständige Personen**
- Stecking, Ralf Werner (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**

**Skills to be acquired in this module**
With successful completion of the course, students shall:

- be aware of and be able to evaluate advanced methods of multivariate data analysis.
- be able to select adequate methods in relevant fields of application, like prediction, classification, and segmentation analysis.
- be able to run computer-aided analyses and to interpret the results properly.

**Module contents**
Various methods of quantitative data analysis such as:

- Linear Regression,
- Logistic Regression,
- Linear Discriminant Analysis,
- Principal Component Analysis,
- Feature selection and evaluation methods.

**Literaturrempfehlungen**

**Links**
- Language of instruction: German
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

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wir809 - Econometrics

Module label  Econometrics
Modulkürzel    wir809
Credit points  6.0 KP
Workload       180 h

Verwendbarkeit des Moduls
- Bachelor's Programme Economics and Business Administration (Bachelor) > Studienrichtung Volkswirtschaftslehre
- Bachelor's Programme Sustainability Economics (Bachelor) > Aufbaumodule
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

Zuständige Personen
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Bitzer, Jürgen (module responsibility)

Prerequisites
Keine

Skills to be acquired in this module
The students are able to:
- apply the basic econometric methods,
- follow, evaluate and interpret basic empirical studies,
- apply basic econometric methods in empirical studies,
- use the econometric software STATA.

Module contents
The module consists of a lecture and an exercise. In the module the basic statistical principles are recapitulated, deepens the knowledge of the multiple regression and introduce the students to the advanced topics of panel econometrics, binary dependent variables, instrumental variable estimation and time series econometrics.

Literaturempfehlungen

Links
https://www.uni-oldenburg.de/wire/

Language of instruction
German

Duration (semesters)
1 Semester

Module frequency
jährlich

Module capacity
unlimited

Reference text

Modullevel / module level

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination
Prüfungszeiten
Type of examination

Final exam of module
end of the semester
written exam

Form of instruction
Comment
SWS
Frequency
Workload of compulsory attendance

Lecture
2

Exercises
2

Präsenzzeit Modul insgesamt
56 h
wir812 - Environmental Law

Module label: Environmental Law

Modulkürzel: wir812

Credit points: 6.0 KP

Workload: 180 h

Verwendbarkeit des Moduls:
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Module aus anderen Studiengängen
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

Zuständige Personen:
- Meyerholt, Ulrich (Module counselling)
- Godt, Christine (module responsibility)
- Lehrenden, die im Modul (Prüfungsberechtigt)

Prerequisites:
Skills to be acquired in this module:
Building on the existing knowledge of the participants, the course will deepen knowledge of European and international law, whereby emphasis will be laid on those areas in which the dividing line between state intervention (public law) and market rights (private law) has become blurred. Students will be able to analyze contemporary regulatory techniques inherent in the multilevel system of governance and to assess them from an interdisciplinary (economic and legal) perspective.

Module contents:
The module comprises two courses, one of which will be taught by PD Dr. Meyerholt, and the other together with Prof. Godt. The first course deals with selected issues in environmental law. With the general structure of environmental law as a point of departure, the course content will be taught in a holistic manner that will also incorporate the leading decisions of the higher courts. The second course takes into consideration intra-disciplinary environmental law as situated between public and private economic law, whereby special focus will be laid on the European and international dimensions.

Literaturempfehlungen:

Links:

Language of instruction: German

Duration (semesters): 1 Semester

Module frequency: jährlich

Module capacity: unlimited

Module level / module level:
Modulart / typ of module:
Lehr-/Lernform / Teaching/Learning method:

Vorkenntnisse / Previous knowledge:

Examination: Prüfungszeiten
Type of examination: oral presentation and written script

Form of instruction: Lecture

SWS: 4

Frequency: SoSe oder WiSe

Workload Präsenzzzeit: 56 h
wir815 - Modern Transformations of International and EU Economic Law

Module label: Modern Transformations of International and EU Economic Law
Modulkürzel: wir815
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht

Zuständige Personen
- Godt, Christine (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites
Skills to be acquired in this module
- Students will be able
  - to describe European and international legal-economic interdependencies
  - apply international and European legal norms and legal issues
  - have a command of English legal terminology.

Module contents
The module consists of two lectures which deal with changes in policies and institutions of international economic law. One lecture focuses on economic law and institutions as shaped by international law, while the other class is dedicated to EU foreign trade law. A basic knowledge of the institutions of international and EU economic law (WTO, IMF, World Bank, European Commission) is a prerequisite for attending this module. The focus lies in helping students understand the processes of internationalization and Europeanization that inform the current interactions between the different actors on the international plane (companies, states and parastatals). In this module, public and private economic law will be presented as a single unit. The international law part of the module focuses on the rationale and regulation of the major free trade agreements, including dispute settlement. Other topics to be addressed include the conflict of laws and the UN Convention (CISG). The EU law focuses on competition and foreign trade law, including procurement and taxation law.

Literaturempfehlungen

Links
http://www.fk2.unioldenburg.de/InstRW/oeffwr/

Language of instruction
English
Duration (semesters)
1 Semester Semester
Module frequency
jährlich
Module capacity
unlimited
Module level / module level
Modulart / typ of module
Lehr-/Lernform / Teaching/Learning method
Vorkenntnisse / Previous knowledge
Examination
Prüfungszeiten
Type of examination
Final exam of module
End of term (i.e. lecture period).
The examination consists either of term papers or an end of term test. In the case of term papers, students will work on current decisions or policy papers that are to be analyzed and evaluated by processing secondary literature.

Form of instruction
Lecture
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wir823 - International Finance and Exchange Rate Economics

Module label: International Finance and Exchange Rate Economics

Modulkürzel: wir823

Credit points: 6.0 KP

Workload: 180 h

Verwendbarkeit des Moduls:
- kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics
- Master Applied Economics and Data Science (Master) > Economics
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - VWL

Zuständige Personen:
- Trautwein, Hans-Michael (module responsibility)
- Trautwein, Hans-Michael (Prüfungsberechtigt)
- Trautwein, Hans-Michael (Module counselling)

Prerequisites:
- Understanding of exchange rates as strategic prices in open economies.
- Understanding of the interdependence of balance-of-payments constraints and exchange rates.
- Capability to discuss different models of exchange rate determination.
- Ability to research data and evaluate the literature on specific aspects of financial market globalization and strategies of exchange-rate policy.
- Understanding of the history of fixed-exchange-rate systems.
- Ability to relate the importance of historical experience in international monetary and financial economics.

Module contents:
The lectures address the following issues:
- exchange rates and the balance of payments,
- open-economy macroeconomics,
- exchange rate determination,
- international financial markets,
- fixed-exchange-rate systems,
- currency crises,
- optimum currency areas and monetary integration,
- choice of exchange rate regime,
- financial market regulation.

In the seminar students will present papers on general and topical issues (theoretical models, policy strategies, case studies) in the fields of financial market globalization and exchange-rate policy.

Literatureempfehlungen:
Selected chapters from:

And other specific readings for the seminar papers.

Links:

Language of instruction: English

Duration (semesters): 1 Semester

Module frequency: jährlich

Module capacity: unlimited

Reference text:
- Mitarbeit in Vorlesung und Seminar ist Pflicht für den Erwerb eines Leistungsnachweises.
- Das Seminar wird in der Form eines Blockseminars abgehalten.
- Es gibt eine Vorbesprechung Anfang des Semesters, in der die Themen vergeben werden.
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<th>Modullevel / module level</th>
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<td>Referat oder mündliche Prüfung</td>
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**Präsenzzeit Modul insgesamt** 56 h
### Module label

**wir858 - Capital market law, insolvency law**

### Module label

**Capital market law, insolvency law**

### Modulkürzel

**wir858**

### Credit points

**6.0 KP**

### Workload

**180 h**

### Verwendbarkeit des Moduls

- 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
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht

### Zuständige Personen

- Rott, Peter (module responsibility)
- Lehrenden, Die im Modul (Module counselling)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

### Prerequisites

**Skills to be acquired in this module**

Upon completion of the module, students will be able to:

- demonstrate a knowledge of the basics of insolvency law and insolvency proceedings law as well as the basics of banking law and capital market law.
- classify insolvency law with its functions as enforcement law, restructuring law, and the right to alter a relationship in business life.
- demonstrate a knowledge of the positions of the groups involved (creditors, debtors, the responsible bodies of legal persons) in the insolvency proceedings, including the rights and obligations of the groups involved in the process and in the run-up to the crisis, as well as the discharge of residual debt as a rehabilitation option for natural persons.
- demonstrate a familiarity with the principles of the legitimacy verification pursuant to the general tax code, money laundering, bank secrecy, and the information requirements of credit institutions.
- identify the functions of banking and capital market law as well as modern insolvency law.
- use these functions in practical examples.
- assess the progress of insolvency proceedings, including their requirements on creditors and debtors.

### Module contents

The module deals with banking and capital market law as well as insolvency and insolvency proceedings law within two separate lectures.

The main focus of the lecture in banking and capital market law is banking law. After an introduction to general banking law, the most important legal questions regarding collateralisation of loans are discussed. Additionally, the topics of the legitimacy verification pursuant to the general tax code, money laundering, bank secrecy, and the information requirements of credit institutions are discussed. Subsequently, the basic principles of securities law are discussed. Their legal basis and the economic background are analysed. Where possible, the interrelations between the various securities and the events of the financial market crisis will be discussed.

The lecture Insolvency Law deals with the basics of debt enforcement and insolvency law. Procedures will be shown and explained. The first part deals with company insolvency law, the second part with consumer insolvency and residual debt relief law.

### Literatureempfehlungen

Current literature references are given in the events.

### Links

- **Language of instruction**: German
- **Duration (semesters)**: 1 Semester
- **Module frequency**: jährlich
- **Module capacity**: unlimited

### Modulart / typ of module

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

### Examination

- **Prüfungszeiten**: seminar paper and presentation or

### Final exam of module

- **end of semester**
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### wir874 - Advanced Microeconomics

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<thead>
<tr>
<th>Module label</th>
<th>Advanced Microeconomics</th>
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<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir874</td>
</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
</tr>
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</table>

**Verwendbarkeit des Moduls**
- Master Applied Economics and Data Science (Master) > Economics
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Social Sciences (Master) > Wahlpflichtmodule anderer Institute und Departments

**Zuständige Personen**
- Helm, Carsten (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Lehrenden, Die im Modul (Module counselling)

**Prerequisites**
- keine

**Skills to be acquired in this module**
- Students understand the importance of incentive systems for economic processes and can analyze the effects of incentive systems;
- have a firm knowledge in game theory and contract theory, and can address questions in the context of scientific discussion;
- are able to apply methods from game theory and contract theory largely independently to the analysis of situations in which agents interact strategically;
- are able to design incentive schemes – on their own and in teams – and to acquire knowledge on their own for this purpose and, to present their results, and to defend them in the scientific discourse.

**Module contents**
The first part of the module covers game theory. Game theory is an important method in economics to analyze strategic interactions of agents, e.g., on markets, in organizations or in bargaining situations.
The second part of the module covers contract theory that – according to the Nobel laureate Kenneth Arrow – has been „the most important development in economics in the last forty years“. We work out the fundamentals of screenings, signaling and moral hazard and apply them to different topics, e.g., from labor economics, economic organization and management, law and economics as well as industrial economics.
In both parts, there is a tutorial. Here students largely independently apply the acquired knowledge to different situations of strategic interaction in economics and present their results.

**Literaturempfehlungen**

**Links**
http://www.fiwi.uni-oldenburg.de/

**Language of instruction**
- English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**
- Prüfungszeiten
- Type of examination

**Form of exam of module**
- At the end of the lecture period.
- exam

<table>
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<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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16 / 366
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<tr>
<td>Präsenzzeit Modul insgesamt</td>
<td></td>
<td></td>
<td></td>
<td>56 h</td>
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</table>
wir894 - Econometrics of Policy Evaluation

**Module label**  
Econometrics of Policy Evaluation

**Modulkürzel**  
wir894

**Credit points**  
6.0 KP

**Workload**  
180 h

**Verwendbarkeit des Moduls**
- Master Applied Economics and Data Science (Master) > Empirical Methods
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

**Zuständige Personen**
- Huse, Cristian (module responsibility)
- Huse, Cristian (Module counselling)

**Prerequisites**  
abilities to conceptualize and apply key empirical methods used by any economist (and other professionals) in the evaluation of policies.

**Module contents**
Econometric methods (Causality, Randomization, Regression discontinuity, Difference-in-differences, topics in Microeconometrics); applications.

**Literaturempfehlungen**

**Links**

**Language of instruction**
English

**Duration (semesters)**
1 Semester

**Module frequency**

**Module capacity**
60

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**  
Prüfungszeiten  
Type of examination

**Final exam of module**
At the end of the lecture period  
Portfolio

**Form of instruction**
Lecture

**SWS**
4

**Frequency**
SoSe oder WiSe

**Workload Präsenzzeit**
56 h
wir895 - Industrial Organization

Module label: Industrial Organization
Modulkürzel: wir895
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls
- Master Applied Economics and Data Science (Master) > Economics
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - VWL
- Master's Programme Sustainability Economics and Management (Master) > Akzentmodule

Zuständige Personen
- Huse, Cristian (module responsibility)
- Lehrende, Die im Modul (Prüfungsberechtigt)
- Huse, Cristian (Module counselling)

Prerequisites
Skills to be acquired in this module: Be able to conceptually understand, critically evaluate, and apply methods used economists to study the behaviour of firms, consumers, and their interaction.

Module contents
- Econometric methods; models of firm behaviour; models of consumer behaviour; regulation; applications.

Literaturempfehlungen

Links
- Language of instruction: English
Schwerpunktmodule NM-BWL

wir832 - Innovation Management

Module label: Innovation Management
Modulkürzel: wir832
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-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
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Zuständige Personen
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Alavi, Sascha (module responsibility)

Prerequisites
Skills to be acquired in this module

In today's highly dynamic business environment, innovation is the key to the success of most firms. Moreover, technological and organizational innovations represent valuable instruments for achieving progress toward sustainable development. Against this background, this module familiarizes students with the tools and processes for managing innovation and for developing overall more innovative firms. The module comprises a lecture and a seminar. In the lecture, students become acquainted with the drivers to and role of innovation; they learn about designing innovative firms and developing innovation strategies; they get to know the different sources of innovation; they familiarize themselves with the methods for choosing between alternative planned innovations; they learn how innovation is implemented; and they understand how innovation benefits are exploited. The accompanying seminar is supposed to familiarize the students with select advanced topics surrounding the management of innovation. Moreover, the students train their skills in working in teams, in working with scientific literature, in academic writing, and in presenting in front of a large audience.

Module contents
Organizational change, creative destruction, ambidexterity, exploration, exploitation, absorptive capacity, sustainability transitions, innovation models, innovation networks, innovation strategy, innovation ecosystems, diffusion of innovations, organizational routines, entrepreneurship, new ventures, etc.

Literaturempfehlungen

Links

Language of instruction: German
Duration (semesters): 1 Semester
Module frequency: unlimited

Reference text
This module is offered in the winter term. For a more detailed description of course content and organization, please note the syllabus that will be made available via Stud.IP before the beginning of the course.

Modullevel / module level

Modulart / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination: Prüfungszeiten
Type of examination: KL
Final exam of module

20 / 366
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<td>Seminar</td>
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<td>2</td>
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<td>28</td>
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**Präsenzzeit Modul insgesamt**

56 h
wir886 - Digital Transformation: Strategies and Sustainability

Module label: Digital Transformation: Strategies and Sustainability

Modulkürzel: wir886

Credit points: 6.0 KP

Workload: 180 h

Verwendbarkeit des Moduls
- Master Applied Economics and Data Science (Master) > Specialization
- Master’s programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-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
- Master’s Programme Sustainability Economics and Management (Master) > Additional Modules

Zuständige Personen
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Hoppmann, Jörn (module responsibility)

Prerequisites

Skills to be acquired in this module
- The students should:
  - know basic definitions, trends and application areas of digitalization
  - be able to assess the economic effects of digitalization
  - understand corporate strategies and business models in the context of digital transformation
  - know how companies should design processes and structures to promote digitalization in organizations
  - have an overview of social, legal and ethical aspects of digitalization
  - assess the environmental impact of digitalization
  - evaluate digital products, services and business models using ethical and sustainable guidelines
  - independently develop proposals for the integration of ethical, social and ecological criteria in digitalization projects and processes

Module contents

The module “Digital Strategy and Sustainability” provides insights into the role of digitalization for companies and the associated social discourse. The digital transformation leads to the emergence of new business models, markets and forms of interaction. This requires comprehensive changes in strategic orientation as well as in business processes and structures. In addition, new regulations and standards are required at the societal level in order to meet the ethical, ecological, and societal challenges posed by digitalization.

In the first part of the seminar, students are familiarized with the basics and application areas of digitalization as well as the economic, social, and ecological implications. Toward this end, important questions in the context of digital transformation will be raised and discussed drawing on company case studies. Exemplary questions that will be dealt with in this context are:
- What are the technological drivers of digitalization and what trends can be observed?
- What is the impact of digital transformation on industries and companies?
- How can companies design strategies, business models, processes and structures to address the digital transformation?
- What are the consequences of digitalization on a societal and legal level?
- How does the digital transformation affect the natural environment?
- How can social, ethical, and ecological aspects be integrated into digital products, services and business models?

In the second part of the course, students will develop digital business models in teams under the guidance of experienced coaches, taking into account economic, ecological and social/ethical criteria. The results are presented to the other students and company representatives and will be summarized in a term paper. An important part of the term paper is the critical reflection of current methods used to develop digital business models with regard to sustainability criteria.

Literaturempfehlungen


Links

Language of instruction: English
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<td><strong>Module capacity</strong></td>
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<td>Das Modul sollte im 2. Semester besucht werden.</td>
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<td><strong>Modullevel / module level</strong></td>
<td>EB (Ergänzungsbereich / Complementary)</td>
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<td><strong>Modulart / typ of module</strong></td>
<td>Wahlpflicht / Elective</td>
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### Previous knowledge

<table>
<thead>
<tr>
<th><strong>Vorkenntnisse / Previous knowledge</strong></th>
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<tr>
<td><strong>Examination</strong></td>
<td><strong>Prüfungszeiten</strong></td>
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<td>Submission at the end of the semester</td>
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| **Final exam of module** | |

### Teaching/Learning method

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<th><strong>SWS</strong></th>
<th><strong>Frequency</strong></th>
<th><strong>Workload of compulsory attendance</strong></th>
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<tr>
<td>Lecture</td>
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<td>SoSe oder WiSe</td>
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<td>Exercises</td>
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<td>SoSe oder WiSe</td>
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| **Präsenzzeit Modul insgesamt** | **56 h** |
Module label: International Sustainability Management

<table>
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<tr>
<th>Credit points</th>
<th>6.0 KP</th>
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</thead>
<tbody>
<tr>
<td>Workload</td>
<td>180 h</td>
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</table>

Verwendbarkeit des Moduls

- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-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)
- Master's programme Social Sciences (Master) > Wahlpflichtmodule anderer Institute und Departments
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules
- Master's Programme Water and Coastal Management (Master) > Socioeconomics

Zuständige Personen

- Siebenhüner, Bernd (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Wegner, Alkje (Prüfungsberechtigt)
- Sievers-Glotzbach, Stefanie (Prüfungsberechtigt)

Prerequisites

- No

Skills to be acquired in this module

- Knowledge on the basic concepts and strategies of sustainability management related to corporate practice:
  * Sustainability: Basic concepts, strategies,
  * Domestic and international challenges for business,
  * Business case for sustainable development,
  * Integrative concepts of sustainable corporations,
  * Sustainable strategies,
  * Management instruments
- Discussing topics of international sustainability management with students from different scientific disciplines.
- Ability to present and evaluate different concepts and instruments of international sustainability management

Module contents

This module consists of a one lecture and one seminar (2 weekly contact hours per lecture/seminar) dealing with basic concepts and strategies of sustainability management within corporations. Both, lecture and seminar give an overview of current sustainability strategies for companies and present a variety of instruments to integrate and initiate sustainable development within corporations. While the lecture focuses more on theoretical approaches and introduces basic concepts of corporate sustainability management, the seminar provides a variety of case studies and business cases to demonstrate different concepts and instruments of sustainability management. The seminar provides the possibilities for inter- and transdisciplinary exchange and discussions.

Literaturempfehlungen

- BMU/BDI (Eds.) 2002: Sustainability Management in Business Enterprises. CSM, University of Lueeneburg (Schaltegger, Herzig, Kleiber, Müller), http://www2.leuphana.de/umanagement/csm/content/name/downloads/pdf-dateien/nmu_fs_engl_final.pdf
- Charter, Martin/Tischnier, Ursula (Eds.) (2001): Sustainable Solutions, Developing Products and Services for the Future, Sheffield: Greenleaf;

Links

Language of instruction: English
### Duration (semesters)
1 Semester

### Module frequency
jährlich

### Module capacity
unlimited

### Module level / module level

### Module type / typ of module

### Lehr-Lernform / Teaching/Learning method

### Vorkenntnisse / Previous knowledge

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<th>Type of examination</th>
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<td>Presentation and written summary</td>
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<td>Lecture</td>
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<td>56 h</td>
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**wir913 - Practical Project in Sustainability Economics and Management**

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<td>Master's Programme Sustainability Economics and Management (Master) &gt; Akzentmodule</td>
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<tr>
<td>Zuständige Personen</td>
<td>Siebenhüner, Bernd (Prüfungsberechtigt)</td>
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<td>Busse, Christian (Prüfungsberechtigt)</td>
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<td>Siebenhüner, Bernd (module responsibility)</td>
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<td>Skills to be acquired in this module</td>
<td>Methods of project management</td>
</tr>
<tr>
<td></td>
<td>Introduction into the methods of qualitative empirical research</td>
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<td>Introduction into approaches to time management</td>
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<tr>
<td></td>
<td>Identification of individual or team projects in sustainability management (case studies, empirical studies, marketing concepts)</td>
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<td>Self organized work on individual or team projects</td>
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<tr>
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<td>Mid-term and final presentation of project results</td>
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<tr>
<td>Module contents</td>
<td>This module consists of two seminars (2 weekly contact hours per seminar) dealing with several topics from the broad field of sustainability, economics and management during term.</td>
</tr>
<tr>
<td></td>
<td>The module’s intention is to integrate current research activities of the University from the research areas of sustainability, economics and management into teaching activities. The Module provides students the possibility to actively participate in current research at Oldenburg University. The module’s seminars each year deal with different projects and are thus designed each year by a different group of Oldenburg located researchers. This teaching concept provides the interface between theory and application of scientific theories into research practise. Thus, this module also introduces research work at universities in general.</td>
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<tr>
<td></td>
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<td>Vorkenntnisse / Previous knowledge</td>
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<td>Examination</td>
<td>Prüfungszeiten</td>
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wir919 - Topics in Sustainability Economics and Management I

Module label: Topics in Sustainability Economics and Management I
Modulkürzel: wir919
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Socioeconomics

Zuständige Personen
- Siebenhüner, Bernd (Prüfungsberechtigt)
- Sievers-Glotzbach, Stefanie (Prüfungsberechtigt)
- Wolter, Hendrik (Prüfungsberechtigt)
- Siebenhüner, Bernd (module responsibility)

Prerequisites
Skills to be acquired in this module
- Learning about sustainability, economics and management in different scientific contexts.
- Understanding the complexity of sustainability, economics and management.
- Discussing topics of sustainability, economics and management with students from different scientific disciplines.
- Ability to present and evaluate different concepts of sustainability, economics and management

Module contents
This module consists of two seminars (2 weekly contact hours per seminar) dealing with selected topics from the broad field of sustainability, economics and management. Out of a variety of several seminars the student can choose two most suitable seminars depending on individual choices. The seminars and the seminar contents vary each semester to provide topics relevant for current discussions within the broad field of sustainability, economics and management. Intentionally seminars from several research fields and faculties are offered to also combine different point of views and to bring students from different scientific backgrounds together. The seminars provide the possibilities for inter- and transdisciplinary exchange and discussions.

Literaturempfehlungen
Depending on the topic and content of each seminar

Links
Language of instruction: English
Duration (semesters): 1 Semester
Module frequency: yearly
Module capacity: unlimited

Modulelevel / module level
Modulart / typ of module
Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge
Examination
Prüfungszeiten
Type of examination

Final exam of module
- to be announced during the seminar
- Term paper, presentation or oral exam
Form of instruction
Seminar

SWS
4

Frequency
Workload Präsenzzeit
56 h
### Module Contents

This masters-level module focuses on how firms could practically manage sustainability in its supply chains. Two broader perspectives, as detailed below, guide the coursework:

1) The material flow perspective approaches SSCM with sustainably managing physical flows and processes within a firm’s operations and upstream (and downstream) supply chain links. Individual (lecture) sessions are built around the following topics: Introduction to Sustainability and Supply Chain Management; Introduction to Sustainable Supply Chain Management; Sustainable Product Development & Lean and Green; Workplace Health and Safety; Sustainable Transportation; Sustainable Warehousing & Sustainable Packaging; and Closed-Loop Supply Chain Management

2) The relationship perspective further adopts a more direct managerial viewpoint on inter-firm relations. Individual (lecture) sessions discuss the following topics: Stakeholder Management; Legitimacy, Decoupling & Greenwashing; Supply Chain Sustainability Risks; Sustainable Supplier Management; and Supply Chain Sustainability Dilemmas

Some of the theoretical perspectives discussed within the lecture sessions will be prepared by case studies of well-known companies such as Walmart, DHL, HP, Volkswagen, Lidl, and Apple.

### Literature Empfehlungen

The lecture content has been developed from various research publications, rather than a textbook. Students are encouraged to read some of the original publications as amendments to the lecture. The case studies will mostly be based on professionally written cases. Scholarly publications/articles, as well as the case study documents, will be provided and discussed throughout the sessions.

### Module Description:

- **Module label**: Sustainable Supply Chain Management
- **Module Kurzel**: wir921
- **Credit points**: 6.0 KP
- **Workload**: 180 h
- **Verwendbarkeit des Moduls**:
  - Master Applied Economics and Data Science (Master) > Specialization
  - Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-BWL
  - Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
  - Master's Programme Sustainability Economics and Management (Master) > Akzentmodule

### Prerequisites

- **By focusing on sustainability from an intra-, and inter-organizational perspective, this module aims to equip students with an in-depth knowledge of the sustainability-related challenges and problems within supply chain management and suggests some tools for managing the same. It further seeks to capacitate students to understand and analyze the trade-offs and conflicts of targets within sustainable supply chain management. The content is closely linked to the latest research in the field, providing a theoretical understanding (within the lecture) while using real-world case examples (within the seminar) to develop a practical understanding simultaneously. Students will be able to connect theory with practice and get a taste of real-life corporate scenarios or lay a foundation for possible master theses. Further, working in groups will help students brush up their team management skills, and the final report shall accustom them to the intricacies of scientific writing.**

### Module Contents

- **Module Frequency**: Yearly in the summer term
- **Module Capacity**: Unlimited

### Reference Text

This module is offered in the summer term. For a more detailed description of course content and organization, please note the syllabus that will be made
available via Stud.IP before the beginning of the course.

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wir923 - Advanced Research Topics in Sustainable Supply Chain Management

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Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Zuständige Personen
- Busse, Christian (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Dahiya, Satwant (Module counselling)

Prerequisites
Erfolgreiche Belegung des Moduls "Sustainable Supply Chain Management" (wir921)

Skills to be acquired in this module
The module helps students to specialize in research in the field of sustainable supply chain management by developing their substantive and theoretical expertise and by augmenting their methodological expertise. Students hone their skills in gathering, reading, understanding, and synthesizing scholarly articles using different methods. They may also practice their data collection and data analysis skills. Moreover, students further develop their academic writing, reviewing, presentation, and discussion skills.

Module contents
This masters-level module focuses on selected topics pertaining to the relationship perspective of sustainable supply chain management, comprising topics such as Stakeholder Management; Legitimacy, Decoupling & Greenwashing; Supply Chain Sustainability Risks; Sustainable Supplier Management; and Supply Chain Sustainability Dilemmas.

Literaturempfehlungen
Selected scholarly research articles will be used throughout the module.

Language of instruction
English

Duration (semesters)
1 Semester

Module frequency
Irregular frequency

Module capacity
15

Modullevel / module level

Modulart / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination

Form of instruction
Seminar

SWS
4

Frequency
SoSe oder WiSe

Workload Präsenzzeit
56 h
### wir925 - Innovations for Sustainable Operations

**Module label**: Innovations for Sustainable Operations  
**Modulkürzel**: wir925  
**Credit points**: 6.0 KP  
**Workload**: 180 h

#### Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-BWL  
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL  
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

#### Zuständige Personen
- Busse, Christian (module responsibility)  
- Lehrende, Die im Modul (Prüfungsberechtigt)  
- Dahiya, Satwant (Module counselling)

#### Prerequisites
- Erfolgreiche Belegung mindestens eines der Module „Sustainable Supply Chain Management“ (wir921), „Supply Chain Management“ (wir899), „Operations Management“ (wir896) und „Innovation Management“ (wir832)

#### Skills to be acquired in this module
- Students become acquainted with emergent innovations for sustainable operations, they evaluate such innovations and (co-)design others. They learn to evaluate their actual or conjectured economic, social and/or ecologic effectiveness, drawing on the design science framework and/or theoretical discourses in the field

#### Module contents
- The module helps students to specialize on the intersection of operations and supply chain management, sustainability management, and innovation management. The specific topics align closely with the most up-to-date applied research topics.

#### Literaturempfehlungen
- Selected scholarly research articles will be used throughout the module

#### Languages of instruction
- German, English

#### Duration (semesters)
- 1 Semester

#### Module frequency
- Irregular frequency

#### Module capacity
- 15

#### Modullevel / module level

#### Modulart / typ of module

#### Lehr-/Lernform / Teaching/Learning method

#### Vorkenntnisse / Previous knowledge

#### Examination
- Final exam of module
- Portfolio or Report or Presentation (depending on the specific courses offered)

#### Form of instruction
- Seminar

#### SWS
- 4

#### Frequency
- SoSe oder WiSe

#### Workload Präsenzzeit
- 56 h
### wir939 - Topics in Sustainability Economics and Management II

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#### Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Socioeconomics

#### Zuständige Personen
- Siebenhüner, Bernd (Prüfungsberechtigt)
- Sievers-Glotzbach, Stefanie (Prüfungsberechtigt)
- Wolter, Hendrik (Prüfungsberechtigt)
- Siebenhüner, Bernd (module responsibility)

#### Prerequisites
- No

#### Skills to be acquired in this module
- Learning about sustainability, economics and management in different scientific contexts.
- Understanding the complexity of sustainability, economics and management.
- Discussing advanced topics of sustainability, economics and management with students from different scientific disciplines.
- Ability to present and evaluate different concepts of sustainability, economics and management.

#### Module contents
This module consists of two seminars (2 weekly contact hours per seminar) dealing with selected topics from the broad field of sustainability, economics and management. Out of a variety of several seminars the student can choose two most suitable seminars depending on individual choices. The seminars and the seminar contents vary each semester to provide topics relevant for current discussions within the broad field of sustainability, economics and management. Intentionally seminars from several research fields and faculties are offered to also combine different point of views and to bring students from different scientific backgrounds together. The seminars provide the possibilities for inter- and transdisciplinary exchange and discussions.

#### Literatureempfehlungen
Depending on the topic and content of each seminar

#### Links

Language of instruction | English
Duration (semesters)    | 1 Semester
Module frequency         | jährlich
Module capacity          | unlimited

#### Modullevel / module level

#### Modulart / typ of module

#### Lehr-/Lernform / Teaching/Learning method

#### Vorkenntnisse / Previous knowledge

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#### Form of instruction
| Seminar |

#### SWS
| 4 |

#### Frequency

#### Workload Präsenzzeit
| 56 h |
**wir938 - Eco-Venturing**

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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-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
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Zuständige Personen**
- Fichter, Klaus (Module counselling)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Fichter, Klaus (module responsibility)

**Prerequisites**
none

**Skills to be acquired in this module**
The main target of the "Eco-Venturing" module is to develop entrepreneurial skills for the development and implementation of environmental innovations and sustainable business ideas. These include:
- The ability to identify new solution needs in the context of sustainable development and the sustainable development goals set by the United Nations,
- Knowledge and skills for the entrepreneurial development and implementation of innovative solutions,
- Knowledge and skills for systematically combining economic (Eco-nomical) and ecological (Eco-logical) objectives and
- The ability to strategically develop "green" business areas and markets.
- The entrepreneurial development and implementation of environmental innovations can relate both to the establishment of new companies and organisations and to the development of new solutions and business ideas within the framework of established companies and organisations (corporate venturing).

**Module contents**
The main focus of the Eco-Venturing module is the development of new or established business start-up concepts. Under guidance of their lecturer, participants will work together with selected regional business partners who are economically successful and contribute to the protection of the environment and the climate, to promote such start-up concepts. What these concepts have in common is that they address the issue of sustainability.

**Literaturempfehlungen**
www.start-green.net/tools

**Links**
www.uni-oldenburg.de/innovation

**Language of instruction**
German

**Duration (semesters)**
1 Semester

**Module frequency**
Immer im Wintersemester

**Module capacity**
25

**Reference text**
The module "Eco-Venturing" is part of the Master's programme "Sustainability Economics and Management (SEM)" and focuses on "Eco-Entrepreneurship". The module "Eco-Venturing" can be taken either individually or in combination with the two other modules of the study focus "Eco-Entrepreneurship" ("wir 920: Advanced Entrepreneurship", "wir 832: Innovation Management"). Two of the three modules must be taken in order to be recognised as a specialisation. The Eco-Venturing module is mandatory (cf. examination regulations for the Master's programme SEM, § 4, para. 4).

The module Eco-Venturing is also available for students of the Master's programme WiRe in the ManECo area and can be credited as the module Advanced Entrepreneurship (wir849 Advanced Entrepreneurship). The same applies to students of the Master's programme in Business Informatics. Here it can also be proven as wir849 Advanced Entrepreneurship.

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

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**wir898 - Strategic Sustainability Management**

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**Verwendbarkeit des Moduls**
- Master Applied Economics and Data Science (Master) > Specialization
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-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)
- Master's Programme Sustainability Economics and Management (Master) > Akzentmodule

**Zuständige Personen**
- Hoppmann, Jörn (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Hoppmann, Jörn (Module counselling)

**Prerequisites**
The students should...
- know and understand basic concepts, instruments and theories in the context of corporate sustainability and corporate social responsibility
- be able to apply conceptual frameworks to analyze and critically question the sustainability of companies
- develop options to improve the sustainability of companies and derive recommendations for their implementation in practice

**Module contents**
The module "Strategic Sustainability Management" provides an overview of the debates on the role of firms for sustainable development from a strategic perspective. The first session will briefly introduce the historical debate on Corporate Sustainability and Corporate Social Responsibility and delineate important concepts. The following sessions will use concrete company case studies as a basis for a critical discussion of questions in the context of corporate sustainability that are of strategic importance for firms. Questions that will be discussed are, amongst others:

- How can one determine whether a firm acts in a socially and ecologically sustainable way?
- Which factors drive and hinder the diffusion of socially and ecologically superior solutions and companies in the market?
- To which extent is there a conflict between firm and market growth on the one hand and sustainability on the other hand?
- Which possibilities does a company have to deal with conflicts between social/ ecological and economic goals?
- How can existing firms and value chains be transformed toward sustainability?
- What is the role of managers and boards of directors for organizational change toward sustainability?
- How does the ownership and financial structure of firms influence their strategy toward sustainability?
- In how far can cooperation and partnerships between organizations help integrate social and ecological aspects in 53 firms?

In addition to discussing these questions by drawing on company case studies, students will be introduced to the corresponding theoretical concepts and frameworks in the academic literature. Also, students will be given the opportunity to test different strategies for implementing sustainability in organizations during a simulation, which allows them to gain first-hand insights into the emerging challenges. Toward the end of the course, students will apply and deepen the knowledge they have gathered over the semester by writing a seminar thesis.

**Literaturempfehlungen**

**Links**

**Languages of instruction**
- German, English

**Duration (semesters)**
- 1 Semester
### Module frequency
Yearly

### Module capacity
unlimited

### Modul level / module level

### Modulart / typ of module

### Lehr-/Lernform / Teaching/Learning method

### Vorkenntnisse / Previous knowledge

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### Form of instruction

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### Präsenzzzeit Modul insgesamt
56 h
Schwerpunktmodule NM-Recht

wir812 - Environmental Law

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Verwendbarkeit des Moduls

- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Module aus anderen Studiengängen
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

Zuständige Personen

- Meyerholt, Ulrich (Module counselling)
- Godt, Christine (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites

Building on the existing knowledge of the participants, the course will deepen knowledge of European and international law, whereby emphasis will be laid on those areas in which the dividing line between state intervention (public law) and market rights (private law) has become blurred. Students will be able to analyze contemporary regulatory techniques inherent in the multilevel system of governance and to assess them from an interdisciplinary (economic and legal) perspective.

Module contents

The module comprises two courses, one of which will be taught by PD Dr. Meyerholt, and the other together with Prof. Godt. The first course deals with selected issues in environmental law. With the general structure of environmental law as a point of departure, the course content will be taught in a holistic manner that will also incorporate the leading decisions of the higher courts. The second course takes into consideration intra-disciplinary environmental law as situated between public and private economic law, whereby special focus will be laid on the European and international dimensions.

Literaturempfehlungen


Links

Language of instruction | German
Duration (semesters) | 1 Semester
Module frequency | jährlich
Module capacity | unlimited
Modulelevel / module level | jährlich
Lehr-/Lernform / Teaching/Learning method
Vorkenntnisse / Previous knowledge
Examination | Prüfungszeiten
Type of examination | Final exam of module during term oral presentation and written script
Form of instruction | Lecture

SWS | 4
Frequency | SoSe oder WiSe
Workload Präsenzzzeit | 56 h
wir880 - Marine & Maritime Law

Module label: Marine & Maritime Law
Modulkürzel: wir880
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Planning

Zuständige Personen
- Godt, Christine (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites
Skills to be acquired in this module
Die Studierenden

- erwerben Kenntnisse des maritimen (zivilistischen) und des marinen (öffentlichlen) Seerechts
und deren Verschränkung in den Rechtsebenen und mit dem kontinentalen Wasserrecht.

- sind in der Lage, seerechtliche Fragestellungen zu analysieren und lösungsorientiert zu bearbeiten.

- können Forschungsfragen interdisziplinär entwickeln und bearbeiten.

Module contents
Das Modul "Marine & Maritime law in Europe" beinhaltet zwei Veranstaltungen mit jeweils 28 SWS.

Literaturempfehlungen

Links
Language of instruction: English
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited

Modulart / typ of module
Lehr-/Lernform / Teaching/Learning method
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**wir881 - Energy Law**

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**Verwendbarkeit des Moduls**

- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Zuständige Personen**

- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Meyerholt, Ulrich (Module counselling)
- Godt, Christine (module responsibility)

**Prerequisites**

**Skills to be acquired in this module**

- Die Studierenden erwerben vertiefte Kenntnisse des europäischen und deutschen Energiewirtschaftsrechts.
- Sind in der Lage, energierechtliche Fragestellungen zu analysieren und lösungsorientiert zu bearbeiten.
- Können Forschungsfragen interdisziplinär entwickeln und bearbeiten.

**Module contents**


**Literaturempfehlungen**


**Links**

- Languages of instruction: German, English
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Module level / module level: 
- Modulart / typ of module: 
- Lehr-/Lernform / Teaching/Learning method: Seminar

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wir883 - Transnational Biodiversity and Genetic Resources Law

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Verwendbarkeit des Moduls

- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Zuständige Personen

- Kamau, Evanson Chege (Module counselling)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Godt, Christine (module responsibility)

Prerequisites

- englische Sprachkenntnisse

Skills to be acquired in this module

Die Studierenden

- verstehen internationale, europäische und nationale themenbezogene Rechtsnormen und Rechtsfragen.

- wenden internationale, nationale und europäische themenbezogene Rechtsnormen an.

- erlernen die englische Rechtsterminologie.

Module contents


- Internationale Rahmenbedingungen für den Zugang zu genetischen Ressourcen und Vorteilsausgleich
- EU-Recht und ausfüllende mitgliedstaatliche Regeln zur biologischen Forschung an und Nutzung von genetischen Ressourcen, Traditionellem Wissen und Technologietransfer
- Nationale Vorschriften der Ressourcenstaaten für das Aufsuchen genetischer Ressourcen bei wissenschaftlichen Feldstudien und kommerzieller Bioprospektion (z.B. Genehmigungspflichten; Prior Informed Consent; Mutually Agreed Terms; Due Diligence)
- Recht der verschiedenen kommerziellen, gesetzlichen und akademischen Ex-situ-Sammlungen genetischer Ressourcen (Practices of databases / Prinzipien und Praktiken der Datenbanken)
- Code of Conduct der deutschen Forschungseinrichtungen (vor allem DFG)
- Genetische Ressourcen und Geistiges Eigentum
- Good practices / Bewährte Verfahren (selected ex situ collections)
- ABS agreements ("Mutual Agreed Terms")/ Verträge
- Legislative options / Legislative Optionen

| Links | https://www.uni-oldenburg.de/eurowr/ |
| Language of instruction | English |
| Duration (semesters) | 1 Semester |
| Module frequency | halbjährlich |
| Module capacity | unlimited |
| Modulelevel / module level | |
| Modulart / typ of module | |
| Lehr-/Lernform / Teaching/Learning method | |
| Vorkenntnisse / Previous knowledge | |
| Examination | Prüfungszeiten | Type of examination |
| Final exam of module | Während des Semesters | Hausarbeit oder Referat |
| Form of instruction | Seminar (2 SE) |
| SWS | 4 |
| Frequency | SoSe und WiSe |
| Workload Präsenzzeit | 56 h |
**Schwerpunktmodule NM-VWL**

**wir889 - Applied Environmental Economics**

<table>
<thead>
<tr>
<th>Module label</th>
<th>Applied Environmental Economics</th>
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</thead>
<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir889</td>
</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
</tr>
</tbody>
</table>

**Verwendbarkeit des Moduls**
- Master Applied Economics and Data Science (Master) > Economics
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-VWL
- Master's Programme Environmental Modelling (Master) > Mastermodule
- Master's Programme Sustainability Economics and Management (Master) > Akzentmodule

**Zuständige Personen**
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Huse, Cristian (module responsibility)
- Huse, Cristian (Module counselling)

**Prerequisites**

**Skills to be acquired in this module**
- Be able to conceptually understand and apply key empirical tools used by any economist (and other professionals) in Environmental, Energy, and Transport Economics.
- Be able to perform and critically evaluate an empirical analysis.

**Module contents**
- Econometric methods (discrete choice); Welfare analysis; Valuation; Types of data; Cost-benefit analysis.

**Literaturempfehlungen**

**Links**

**Language of instruction**
- English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- 60

**Module level / module level**
- Lehr-/Lernform / Teaching/Learning method

**Vorkenntnisse / Previous knowledge**

<table>
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<tbody>
<tr>
<td>Final exam of module</td>
<td>At the end of the lecture period</td>
<td>Portfolio</td>
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</table>

**Form of instruction**
- Lecture

**SWS**
- 4

**Frequency**
- SoSe oder WiSe

**Workload Präsenzzeit**
- 56 h
wir901 - Environmental Economics

Module label: Environmental Economics
Modulkürzel: wir901
Credit points: 6.0 KP
Workload: 180 h
  - Lecture: 3 SWS (42h)
  - Exercise: 1 SWS (14h)

Verwendbarkeit des Moduls
- Master Applied Economics and Data Science (Master) > Economics
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-VWL
- Master's Programme Computing Science (Master) > Module aus anderen Studiengängen
- Master's Programme Environmental Modelling (Master) > Mastermodule
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

Zuständige Personen
- Helm, Carsten (Module counselling)
- Lehrenden, Die im Modul (Module counselling)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Helm, Carsten (module responsibility)

Prerequisites
- Keine

Skills to be acquired in this module
Know and be able to apply fundamental concepts and figures of thought in environmental economics; be able to analyse and evaluate environmental problems and solution approaches; practice scientific methods and the ability to discuss; be able to classify environmental economics in the context of interdisciplinary sustainability research.

Module contents
Economic analysis of environmental impacts (property rights, external effects, market failure); ethical aspects of environmental economics, instruments of environmental policy (tradable permits, taxes, subsidies, liability law); innovation and adaptation of new technologies; international environmental problems.

Literaturempfehlungen

Links
Language of instruction: English
Duration (semesters): 1 Semester
Module frequency: Annually
Module capacity: unlimited
Modullevel / module level: Pflicht o. Wahlpflicht / compulsory or optional
Lehr-/Lernform / Teaching/Learning method: Lecture and exercise

Vorkenntnisse / Previous knowledge
Examination: Prüfungszeiten
- Final exam of module: At the end of the lecture period
- Written exam; bonus through solution of exercises

Form of instruction: Comment
- Lecture: 2 SWS, 28 h
- Exercises: 2 SWS, 28 h

Präsenzzeit Modul insgesamt: 56 h
Advanced Topics of Sustainability Economics

**Module label**
Advanced Topics of Sustainability Economics

**Modulkürzel**
wir911

**Credit points**
6.0 KP

**Workload**
180 h

**Verwendbarkeit des Moduls**
- kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-VWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Zuständige Personen**
- Böhringer, Christoph (module responsibility)
- Siebenhüner, Bernd (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Riesenbeck, Lukas (Module counselling)

**Prerequisites**
none

**Skills to be acquired in this module**
This course aims at giving students an understanding of reasons, goals and instruments for climate policy, as well as implied complications due to the long term characteristics and the international dimension of climate change. Students first learn basics about the natural science of climate change and the main statements of climate research about the anthropogenic contribution to climate change. The economic interpretation of high pollution as a symptom of a market failure then leads to the treatment of policy instruments, and the understanding of economic efficiency as a prerequisite for effective climate policy. Game theoretic analysis of international negotiations and agreements provides key insights about the international dimension of the problem. By means of practical examples students then see in detail the functionality and pitfalls of selected implemented (or currently discussed) policies, e.g. the EU-ETS. With successful completion of the course, students shall be able to judge climate policy issues on an informed scientific basis (natural science and economics).

**Module contents**
- Natural science of climate change: greenhouse effect; measures, causes and impacts of climate change.
- Economics of climate change: market failures (public goods, externalities); game theory of international agreements (prisoner’s dilemma, chicken game, assurance game, repeated games, continuous choice); environmental policy instruments (especially taxes, tradable permits).
- Climate policy in practice: EU-ETS (pitfalls: market segmentation, conditional grandfathering, lobbying); emission taxes and the EU-ETS; interaction between black and green quotas; embodied carbon tariffs.

**Literaturempfehlungen**
- Perman et al (2003), Natural resource and Environmental Economics, Pearson, 3rd edition

**Links**

**Languages of instruction**
German, English

**Duration (semesters)**
1 Semester

**Module frequency**
halbjährlich

**Module capacity**
unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Final exam of module**
end of semester

**Type of examination**
written exam

**Form of instruction**
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</table>

**Präsenzzeit Modul insgesamt**
56 h
Schwerpunktmodule NM - interdisziplinär

inf651 - Environmental Management Information Systems I

<table>
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Verwendbarkeit des Moduls

- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM - interdisziplinär
- Master's Programme Business Informatics (Master) > Akzentsetzungsmodul Bereich Wirtschaftsinformatik
- Master's Programme Business Informatics (Master) > Akzentsetzungsmodul der Informatik
- Master's Programme Computing Science (Master) > Angewandte Informatik
- Master's Programme Environmental Modelling (Master) > Mastermodule
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Zuständige Personen

- Marx Gómez, Jorge (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites

No participant requirement

Skills to be acquired in this module

This module completes the knowledge and abilities gained in the field of Environmental Informatics and it creates a strong reference to up to date topics in the field of sustainability. The content taught in this module can directly be applied in an upcoming study and professional career.

Professional competence

The students:

- are able to classify and explain the sustainability paradigm
- are aware of the current status of sustainability reporting
- are able to define and to model material flows
- have obtained know-how in the field of corporate environmental management information systems (CEMIS)

Methodological competence

The students:

- implement CEMIS
- apply different techniques and methods to case studies
- develop new case studies in teams

Social competence

The students:

- are supposed to work in teams and therefore have to identify working packages and have to take on responsibility for the jobs assigned to them
- present and discuss their own results with the team and the other members of the course

Self-competence

The students:

- learn about their own limitations and learn to accept criticism in order to strengthen their own abilities

Module contents

This course teaches methods, approaches and techniques in the field of information processing in order to support solutions to problems that arise from companies' impact on the environment. In particular, ICT supported approaches of production-integrated environmental protection, environmental controlling and reporting are introduced and discussed. In order to enable the integration of such approaches into environmental protection, environmental management and its systems are taught as well.

The content in detail:

- environmental management as a basis for sustainability
- sustainability and material flow management
- strategic environmental management
- eco-controlling life cycle
- characteristics and system architectures of CEMIS
- standard software systems
- environmental accounting systems

**Literaturempfehlungen**


**Links**

http://www.wi-ol.de

**Language of instruction**

German

**Duration (semesters)**

1 Semester

**Module frequency**

annual

**Module capacity**

unlimited

**Modul level / module level**

**Modulart / typ of module**

1VL + 1Ü

**Vorkenntnisse / Previous knowledge**

none

**Examination**

At the end of the lecture period

exercises and written exam (max. 120 min.)

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<td>28</td>
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Präsenzzeit Modul insgesamt

56 h
inf659 - Environmental Management Information Systems II

**Module label**
Environmental Management Information Systems II

**Modulkürzel**
inf659

**Credit points**
6.0 KP

**Workload**
180 h

**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM - interdisziplinär
- Master's Programme Business Informatics (Master) > Akzentsetzungsmodule der Informatik
- Master's Programme Business Informatics (Master) > Akzentsetzungsmodule der Informatik
- Master's Programme Computing Science (Master) > Angewandte Informatik
- Master's Programme Environmental Modelling (Master) > Mastermodule
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Zuständige Personen**
- Marx Gómez, Jorge (module responsibility)
- Lehrende, Die im Modul (Prüfungsberechtigt)

**Prerequisites**
No participant requirement

**Skills to be acquired in this module**
This course aims at examining emerging research questions in the field of corporate environmental management information systems (CEMIS). After finishing this course, the students will have extensive knowledge regarding Business Environmental Informatics. In addition, they will be aware of recent research topics and challenges as well as relevant software solutions and practical projects.

**Professional competence**
The students:
- will obtain extensive knowledge in the field of CEMIS
- know emerging research questions and challenges as well as software solutions and projects

**Methodological competence**
The students:
- find their own solutions or apply already existing approaches to new and unsolved questions in the field of CEMIS
- capture required data, analyse it and present it to their team or the whole group

**Social competence**
The students:
- are supposed to work in teams and therefore have to identify working packages and have to take on responsibility for the jobs assigned to them
- present and discuss their own results with the team and the other members of the course

**Self-competence**
The students:
- learn about their own limitations and learn to accept criticism in order to strengthen their own abilities

**Module contents**
A strong social pressure forces enterprises to question their current way of implementing their business and to include different aspects of sustainability into their strategies and operational actions. Such a rethinking of one's business is supported by corporate environmental management information systems. Such systems aim at optimising the energy and resource usage, emission and waste minimisation as well as production integrated environmental protection. Of course they support the fulfillment of legal requirements such as waste management or hazardous material handling.

The module will cover:
- recent and emerging research questions and topics related to the field of CEMIS as well as Business Environmental Informatics.
- discussion and hands-on experience of standard software systems and newly established solutions.
applying the knowledge obtained to the definition of new as well as on
solving new case studies.

Literature empfehlungen

- Marx Gómez, Jorge, Scholtz, Brenda (Hrsg.) (2016): Information Technology in Environmental Engineering. Springer International Publishing

Links
http://www.wi-ol.de

Languages of instruction
German, English

Duration (semesters)
1 Semester

Module frequency
annual

Module capacity
unlimited

Reference text
Type and language of program will be announced prior to the beginning of the course

Modul level / module level

Modulart / typ of module
1VL + 1Ü or 1S

Vorkenntnisse / Previous knowledge
none

Examination
Seminari paper and presentation or term paper

Form of instruction
Lecture 2 WiSe 28
Exercises 2 WiSe 28

Präsenzzeit Modul insgesamt 56 h
**Schwerpunktmodule AFT - BWL**

**wir834 - Auditing**

<table>
<thead>
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<th>Modulkürzel</th>
<th>wir834</th>
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<tbody>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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</table>

**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)

**Prerequisites**
- 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**

**Links**
- http://www.fk2.uni-oldenburg.de/InstBWL/Rewe/

**Languages of instruction**
- German, English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Modullevel / module level**
- MM (Mastermodul / Master module)

**Modulart / typ of module**
- je nach Studiengang Pflicht oder Wahlpflicht

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

<table>
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<tr>
<th>Examination</th>
<th>Prüfungszeiten</th>
<th>Type of examination</th>
</tr>
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<tr>
<td>Final exam of module</td>
<td>varies according to the type of examinations</td>
<td>1 assignment or 1 presentation or 1 written exam or 1 oral exam or 1 portfolio or 1 project report</td>
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<td>Seminar</td>
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**Präsenzzeit Modul insgesamt**
- 56 h
**wir837 - Advanced Corporate Finance**

<table>
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<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
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**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**
- 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

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
<thead>
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<th>Prüfungszeiten</th>
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</tr>
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<tbody>
<tr>
<td>typically at the end of the semester; potential midterm examination dates will be announced in the first session</td>
<td>1 term paper (Hausarbeit) or 1 written exam (Klausur) or 1 oral exam (mündliche Prüfung) or 1 Portfolio</td>
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**Form of instruction**

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**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?
- 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?
- 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.

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<tr>
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<td>Vorkenntnisse / Previous knowledge</td>
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<td>Examination</td>
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<tr>
<td>attendance</td>
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<tr>
<td>Lecture</td>
<td>2</td>
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<tr>
<td>28</td>
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<tr>
<td>Exercises</td>
<td>2</td>
</tr>
<tr>
<td>28</td>
<td></td>
</tr>
<tr>
<td>Präsenzzeit Modul insgesamt</td>
<td></td>
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</table>
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
- 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

Literaturrempfehlungen

Links
www.fk2.uni-oldenburg.de/InstBWL/Rewe/

Languages of instruction
German, English

Duration (semesters)
1 Semester

Module frequency
jährlich

Module capacity
unlimited

Modullevel / module level

Modulart / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination
Prüfungszeiten
Type of examination

Final exam of module
end of semester
portfolio or written exam

Form of instruction
Comment
SWS
Frequency
Workload of compulsory attendance

Lecture
2
2
28

Exercises
2
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:
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:
- Berger / Molyneux / Wilson (Eds.): The Oxford Handbook of Banking, latest edition, Oxford University Press
- 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

Modullevel / module level:

Modultyp / typ of module:

Lehr-/Lernform / Teaching/Learning method:

Vorkenntnisse / Previous knowledge:

Examination:
- 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

Form of instruction:
Lecture

SWS:
4

Frequency:

Workload Präsenzzeit:
56 h
wir843 - Financial Risk Management

Module label: Financial Risk Management
Modulkürzel: wir843
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls
- Master Applied Economics and Data Science (Master) > Specialization
- 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 aim of the course is to provide students with a thorough knowledge of how to identify, classify, measure, and manage different types of financial business risks. In particular, we will discuss the properties and potential applications of derivatives in financial risk management. Upon completion of this module, students
- will have a sound understanding of the concept of risk management, and will be able to distinguish different types of financial risks and risk management approaches;
- will be able to devise hedging strategies, arbitrage strategies, and speculative strategies using financial derivatives such as futures contracts, forward contracts, options, and swaps;
- will be able to consistently apply valuation models to determine theoretical prices of financial derivatives.
- will be able to assess limitations of financial derivatives in risk management.

Module contents
The course provides insights into the theory and practice of modern financial business risk management, including:
- the concept of risk, types of financial risks, and approaches to risk measurement;
- the mechanics of financial markets, including derivatives markets;
- the properties of selected financial instruments, including financial derivatives such as forwards, futures, options, and swaps;
- tools and techniques for managing financial risks.

Literaturempfehlungen
Highly recommended readings:
Further readings may be announced during the course.

Links
Language of instruction: English
Duration (semesters): 1 Semester
Module frequency: halbjährlich
Module capacity: unlimited

Modulart / type of module
Lehr-/Lernform / Teaching/Learning method
Vorkenntnisse / Previous knowledge
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

Form of instruction
Lecture (ggf. mit Übung)
<table>
<thead>
<tr>
<th>SWS</th>
<th>4</th>
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</thead>
<tbody>
<tr>
<td>Frequency</td>
<td>--</td>
</tr>
<tr>
<td>Workload Präsenzzzeit</td>
<td>56 h</td>
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</table>
## wir844 - Current Topics in AFT

<table>
<thead>
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<tbody>
<tr>
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<td>wir844</td>
</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
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</table>

**Verwendbarkeit des Moduls**
- 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)
- Lorenz, Johannes (Module counselling)
- Prokop, Jörg (Module counselling)

### Prerequisites
**Skills to be acquired in this module**
Introducing and applying empirical research methods such as event studies and regression analyses to current questions in AFT through individual projects.

**Module contents**
Evaluation of current AFT questions

**Literaturempfehlungen**

**Links**
http://www.uni-oldenburg.de/accounting/

**Languages of instruction**
German, English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

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<td>Essay and presentation</td>
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**Form of instruction**

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<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<tr>
<td>Seminar</td>
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**Präsenzzzeit Modul insgesamt**

56 h
### wir845 - Advanced Issues in AFT Research

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<td>Verwendbarkeit des Moduls</td>
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<td></td>
<td>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule AFT - BWL</td>
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<td>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - BWL</td>
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<tr>
<td>Zuständige Personen</td>
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<tr>
<td></td>
<td>• Prokop, Jörg (module responsibility)</td>
</tr>
<tr>
<td></td>
<td>• Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
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<tr>
<td></td>
<td>• Dittmer, Jochen (Module counselling)</td>
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<tr>
<td></td>
<td>• Lorenz, Johannes (Module counselling)</td>
</tr>
<tr>
<td>Prerequisites</td>
<td>Students are required to actively participate in the course by preparing classes, by performing follow-up coursework, and/or by giving presentations according to the rules defined by the lecturer in the first session.</td>
</tr>
<tr>
<td>Skills to be acquired in this module</td>
<td>The aim of the course is to provide insights into the state-of-the-art of academic research in selected areas of accounting and auditing, finance, and taxation. Upon completion of the module, students will be able to place typical research questions and research designs in the aforementioned areas within a broader context of academic research, and to assess selected contributions' significance.</td>
</tr>
<tr>
<td>Module contents</td>
<td>The course involves reading and discussing cornerstone journal articles as well as contemporary articles and working papers in accounting/auditing, finance, and/or taxation. Particular emphasis will be placed on the evaluation of the respective studies with respect to their research questions, the methodologies used, and their contributions to the literature.</td>
</tr>
<tr>
<td>Literatureempfehlungen</td>
<td>Will be announced at the beginning of the course.</td>
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<td>Languages of instruction</td>
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<td>Duration (semesters)</td>
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<tr>
<td>Module frequency</td>
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<tr>
<td>Module capacity</td>
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<td>Modullevel / module level</td>
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<tr>
<td>Modular / typ of module</td>
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<tr>
<td>Lehr-/Lernform / Teaching/Learning method</td>
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<tr>
<td>Vorkenntnisse / Previous knowledge</td>
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<tr>
<td>Examination</td>
<td>Prüfungszeiten</td>
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<td>Final exam of module</td>
<td>typically at the end of the semester; potential mid-term examination dates will be announced in the first session</td>
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<td>1 term paper (Hausarbeit) or 1 written exam (Klausur) or 1 oral exam (mündliche Prüfung) or 1 Portfolio</td>
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<td>Form of instruction</td>
<td>Seminar</td>
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<td>SWS</td>
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<td>Workload Präsenzzeit</td>
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Languages of instruction: German, English
Duration (semesters): 1 Semester
Module frequency: unregelmäßig
Module capacity: unlimited

Type of examination:
- Final exam of module:
  - 1 term paper (Hausarbeit) or 1 written exam (Klausur) or 1 oral exam (mündliche Prüfung) or 1 Portfolio

Form of instruction: Seminar
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**
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**
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  

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

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

**Form of instruction**
- **Lecture**: 2 SWS, Frequency: 28, Workload of compulsory attendance: 28 h  
- **Exercises**: 2 SWS, Frequency: 28, Workload of compulsory attendance: 28 h

**Präsenzzeit Modul insgesamt**: 56 h
## wir836 - Quantitative Studies in AFT

<table>
<thead>
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<td>Credit points</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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<td>Verwendbarkeit des Moduls</td>
<td>Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule AFT - BWL</td>
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<tr>
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<td>Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - BWL</td>
</tr>
<tr>
<td>Zuständige Personen</td>
<td>Prokop, Jörg (module responsibility)</td>
</tr>
<tr>
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<td>Lorenz, Johannes (module responsibility)</td>
</tr>
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<td>Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
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<tr>
<td>Prerequisites</td>
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<tr>
<td>Skills to be acquired in this module</td>
<td>The aim of the course is to provide insights into the economics of accounting, finance, and/or taxation from the perspective of a quantitative researcher. Upon completion of the module, students will be familiar with typical quantitative models and research approaches in the respective field and will be able to develop their own research designs</td>
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<tr>
<td>Module contents</td>
<td>The course involves reading and discussing empirical research in accounting, finance, and/or taxation, and working with quantitative models in at least one of these areas.</td>
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<td>Literatureempfehlungen</td>
<td>Will be announced at the beginning of the course.</td>
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<td>Language of instruction</td>
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<tr>
<td>Duration (semesters)</td>
<td>Semester</td>
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<td>Module frequency</td>
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<td>Module capacity</td>
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<td>Reference text</td>
<td>Students are required to actively participate in the course by preparing classes, by performing follow-up coursework, and/or by giving presentations according to the rules defined by the lecturer in the first session.</td>
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<tr>
<td>Modullevel / module level</td>
<td>MM (Mastermodul / Master module)</td>
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<td>Modulart / typ of module</td>
<td>Wahlpflicht / Elective</td>
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<tr>
<td>Vorkenntnisse / Previous knowledge</td>
<td>The course is intended for master's students with a specialization in Accounting, Finance, or Taxation (AFT).</td>
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<tr>
<td>Examination</td>
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<td>Prüfungszeiten</td>
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<tr>
<td>Type of examination</td>
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</tr>
<tr>
<td>Final exam of module</td>
<td>typically at the end of the semester; potential mid-term examination dates will be announced in the first session</td>
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<tr>
<td>1 term paper (Hausarbeit) or 1 written exam (Klausur) or 1 oral exam (mündliche Prüfung) or 1 Portfolio</td>
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<tr>
<td>Form of instruction</td>
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<tr>
<td>Comment</td>
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<tr>
<td>SWS</td>
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<tr>
<td>Frequency</td>
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<tr>
<td>Workload of compulsory attendance</td>
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<tr>
<td>Lecture</td>
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<td>Seminar</td>
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<tr>
<td>Exercises</td>
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</table>
| Präsenzzeit Modul insgesamt      | 0 h                         | 64 / 366
**wir840 - Tax planning and tax effects**

<table>
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<tbody>
<tr>
<td>Modulkürzel</td>
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<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
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</table>

**Verwendbarkeit des Moduls**
- 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**

**Prerequisites**

**Skills to be acquired in this module**

**Module contents**

**Literaturempfehlungen**

**Links**

**Language of instruction** German

**Duration (semesters)** Semester

**Module frequency**

**Module capacity** unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

**Prüfungszeiten**

**Type of examination**

**Final exam of module** KL

**Form of instruction**

**Comment**

<table>
<thead>
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<th>SWS</th>
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<tr>
<td>Exercises</td>
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**Präsenzzeit Modul insgesamt** 0 h
### Schwerpunktmodule AFT - Recht

**wir807 - Taxation and Tax Law I**

<table>
<thead>
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<th>Module label</th>
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<tbody>
<tr>
<td>Modulkürzel</td>
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<td>6.0 KP</td>
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<tr>
<td>Workload</td>
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#### 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

#### Literatureempfehlungen

- 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

#### Modullevel / module level

#### Modulart / typ of module

#### Lehr-/Lernform / Teaching/Learning method

#### Vorkenntnisse / Previous knowledge

#### Examination

<table>
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<tr>
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<td>end of term</td>
<td>written exam</td>
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</table>

#### Form of instruction

Lecture

#### SWS

4

#### Frequency
| Workload Präsenzzeit | 56 h |
The aim of the course is to provide students with a deep and thorough knowledge regarding • Mergers & Acquisition tax and • International taxation

The course provides a deep insight into Merger & acquisition tax • Taxation of sale of company shares • Admittance of a shareholder • Insertion of operations, partial operations and partner shares in corporate enterprises • Transformation of corporate enterprises into business partnerships • Merger of corporate enterprises • Separation of corporate enterprises and business partnerships International taxation • Taxation of transnational operations in form of direct businesses, permanent establishments and corporate enterprise subsidiaries • Possibilities and limitations regarding the prevention of international double taxation • Profit deferral and problems regarding transfer prices • Problems in the prevention of international low taxation

Due to a change in the frequency in which the "Mergers & Acquisition Tax" and the "International Taxation" sections are offered starting with the winter semester 2020/21, it is recommended for the winter semester 2019/20, in addition to the module wir 807 "Taxation and Tax Law I", to study the "Mergers & Acquisition Tax" section of the module wir835 at the same time and that the examination on both sections is taken in the summer semester 2020. The course "Mergers & Acquisition Tax" will otherwise only be offered again in the summer semester 2021.

From the summer semester 2021 onward it is recommended to study the part "Mergers & Acquisition Tax" of the module wir835 in the 2nd semester and the part "International Taxation" in the 3rd semester. At the end of the 3rd semester, the written exam should cover the entire content of the module.

<table>
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<tbody>
<tr>
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<td>Due to a change in the frequency in which the &quot;Mergers &amp; Acquisition Tax&quot; and the &quot;International Taxation&quot; sections are offered starting with the winter semester 2020/21, it is recommended for the winter semester 2019/20, in addition to the module wir 807 &quot;Taxation and Tax Law I&quot;, to study the &quot;Mergers &amp; Acquisition Tax&quot; section of the module wir835 at the same time and that the examination on both sections is taken in the summer semester 2020. The course &quot;Mergers &amp; Acquisition Tax&quot; will otherwise only be offered again in the summer semester 2021. From the summer semester 2021 onward it is recommended to study the part &quot;Mergers &amp; Acquisition Tax&quot; of the module wir835 in the 2nd semester and the part &quot;International Taxation&quot; in the 3rd semester. At the end of the 3rd semester, the written exam should cover the entire content of the module.</td>
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| Präsenzzeit Modul insgesamt | 84 h |
Module label: Capital market law, insolvency law

Credit points: 6.0 KP

Workload: 180 h

Verwendbarkeit des Moduls:
- 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
- Master’s programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht

Zuständige Personen:
- Rott, Peter (module responsibility)
- Lehrenden, Die im Modul (Module counselling)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites:

Skills to be acquired in this module:
- Upon completion of the module, students will be able to:
  - demonstrate a knowledge of the basics of insolvency law and insolvency proceedings law as well as the basics of banking law and capital market law.
  - classify insolvency law with its functions as enforcement law, restructuring law, and the right to alter a relationship in business life.
  - demonstrate a knowledge of the positions of the groups involved (creditors, debtors, the responsible bodies of legal persons) in the insolvency proceedings, including the rights and obligations of the groups involved in the process and the run-up to the crisis, as well as the discharge of residual debt as a rehabilitation option for natural persons.
  - demonstrate a familiarity with the principles of the legitimacy verification pursuant to the general tax code, money laundering, bank secrecy, and the information requirements of credit institutions.
  - identify the functions of banking and capital market law as well as modern insolvency law.
  - use these functions in practical examples.
  - assess the progress of insolvency proceedings, including their requirements on creditors and debtors.

Module contents:
The module deals with banking and capital market law as well as insolvency and insolvency proceedings law within two separate lectures.

The main focus of the lecture in banking and capital market law is banking law. After an introduction to general banking law, the most important legal questions regarding collateralisation of loans are discussed. Additionally, the topics of the legitimacy verification pursuant to the general tax code, money laundering, bank secrecy, and the information requirements of credit institutions are discussed. Subsequently, the basic principles of securities law are discussed. Their legal basis and the economic background are analysed. Where possible, the interrelations between the various securities and the events of the financial market crisis will be discussed.

The lecture Insolvency Law deals with the basics of debt enforcement and insolvency law. Procedures will be shown and explained. The first part deals with company insolvency law, the second part with consumer insolvency and residual debt relief law.

Literaturempfehlungen:
Current literature references are given in the events.

Language of instruction: German

Duration (semesters): 1 Semester

Module frequency: jährlich

Module capacity: unlimited

Modullevel / module level

Modulart / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination / Prüfungszeiten
- Type of examination: seminar paper and presentation or

Final exam of module / end of semester
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Schwerpunktmodule AFT - VWL

wir823 - International Finance and Exchange Rate Economics

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<td>Workload</td>
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Verwendbarkeit des Moduls

- kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics
- Master Applied Economics and Data Science (Master) > Economics
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - VWL

Zuständige Personen

- Trautwein, Hans-Michael (module responsibility)
- Trautwein, Hans-Michael (Prüfungsberechtigt)
- Trautwein, Hans-Michael (Module counselling)

Prerequisites

Skills to be acquired in this module

- Understanding of exchange rates as strategic prices in open economies.
- Understanding of the interdependence of balance-of-payments constraints and exchange rates.
- Capability to discuss different models of exchange rate determination.
- Ability to research data and evaluate the literature on specific aspects of financial market globalization and strategies of exchange-rate policy.
- Understanding of the history of fixed-exchange-rate systems.
- Ability to relate the importance of historical experience in international monetary and financial economics.

Module contents

The lectures address the following issues:

- exchange rates and the balance of payments,
- open-economy macroeconomics,
- exchange rate determination,
- international financial markets,
- fixed-exchange-rate systems,
- currency crises,
- optimum currency areas and monetary integration,
- choice of exchange rate regime,
- financial market regulation.

In the seminar students will present papers on general and topical issues (theoretical models, policy strategies, case studies) in the fields of financial market globalization and exchange-rate policy.

Literatureempfehlungen

Selected chapters from:

And other specific readings for the seminar papers.

Links

Language of instruction

- English

Duration (semesters)

- 1 Semester

Module frequency

- jährlich

Module capacity

- unlimited

Reference text

- Mitarbeit in Vorlesung und Seminar ist Pflicht für den Erwerb eines Leistungsnachweises.
Das Seminar wird in der Form eines Blockseminars abgehalten. 
Es gibt eine Vorbesprechung Anfang des Semesters, in der die Themen vergeben werden.

<table>
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<td>Modulart / typ of module</td>
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Schwerpunktmodule UF - BWL

wir814 - Strategic Management

Module label: Strategic Management
Modulkürzel: wir814
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Module aus anderen Studiengängen

Zuständige Personen
- Hoppmann, Jörn (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites
Keine

Skills to be acquired in this module
- Know advanced theoretical concepts, research streams, and frameworks of in the field of Strategic Management
- Understand the links between different theories and are able to critically question them
- Can apply theories to understand and interpret organizational dynamics in daily life
- Are able to develop solutions for concrete practical challenges in companies in the context of Strategic Management based on the concepts and frameworks they have learned
- Can put the newly acquired knowledge into a broader context, so it can be deepened in the further professional life

Module contents
The course offers an overview of advanced concepts and frameworks in the field of Strategic Management. At the beginning, the course will provide a brief introduction into the historical development, goals, and research streams of the field. In this context, important terms, methods, and philosophical approaches of (management) research will be clarified. Subsequently, students form groups to analyze selected scientific articles with regard to their theoretical relevance and practical implications. Theoretical topics that will be covered in depth are:
1. Top Management Teams, Upper Echelons und Corporate Governance
2. Resource- and Capability-based Approaches
4. Institutional Theory, Institutional Work/Entrepreneurship and Social Movements
5. Organizational Cognition, Identity, and Framing
6. Organizational Learning and Ambidexterity
7. Organizational networks and ecosystems
The results of the analysis will be summarized in a seminar thesis, presented in class, and discussed with the other students. The main goal of the course is to equip students with advanced concepts, which allow them to understand organizational dynamics, question established practices in firms, and develop new solutions that go beyond the application of standard instruments.

Literaturempfehlungen
- Murmann, J. P. (2013). The coevolution of industries and important features of

Links

Language of instruction  German
Duration (semesters)  1 Semester
Module frequency  jährlich
Module capacity  unlimited

Modullevel / module level

Modulart / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination  Prüfungszeiten  Type of examination

Final exam of module  Zum Ende des Semesters  KL

Form of instruction  Comment  SWS  Frequency  Workload of compulsory attendance

Lecture  2  28
Seminar  2  28

Präsenzzeit Modul insgesamt  56 h
wir826 - Sectoral, Functional and Institutional Approaches to Marketing

Module label: Sectoral, Functional and Institutional Approaches to Marketing

Modulkürzel: wir826

Credit points: 6.0 KP

Workload: 180 h

Verwendbarkeit des Moduls:
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Zuständige Personen:
- Alavi, Sascha (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites:
The students should be enabled
- to adapt the marketing concept to sectoral, functional and institutional specifics,
- to apply specific concepts and methods of marketing in a problem-oriented way and to be able to reflect their conditions and limitations,
- to develop and present your own conceptual designs in a team.

Module contents:
Marketing initially started as a producer-oriented concept and in recent years has developed as universal approach to influence market transactions. Against this background institutional, functional and sectoral fields of application inspired the formulation of sophisticated marketing approaches, like e.g. marketing of non-profit-organisations, strategic marketing, or service marketing. The course presents the specific nature of the different fields of application and relevant consequences for marketing planning. Given the recent inflation of “hyphenated conceptions” of marketing, a reasoned diagnosis as to marketing's core identity is put forth. To this end, perspectives of transfer and integration between the approaches will be developed, that measure up to state-of-the-art theoretical as well as practical demands towards marketing as a universal market-oriented way of managing businesses. This course is divided into a preparatory seminar and an educational workshop towards the end of the term. The latter unit allows case study and role play as well as the presentation student work and boosts social competences irrespective of subject matter.

Literaturempfehlungen:

Links:
- www.uni-oldenburg.de/marketing

Language of instruction: German

Duration (semesters): 1 Semester

Module frequency: jährlich

Module capacity: unlimited

Reference text:
The module consists of a preparatory period (approximately 4 sessions on campus) as well as one educational workshop outside of Oldenburg

Modullevel / module level

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination
Prüfungszeiten
Type of examination
Final exam of module
during term
examination paper and presentation

Form of instruction
Comment
SWS
Frequency
Workload of compulsory attendance

<p>| Lecture  | 2 | 28 |
| Tutorial | 2 | 28 |</p>
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Module label | Development directions in Marketing Research
---|---
Modulkürzel | wir829
Credit points | 6.0 KP
Workload | 180 h
Verwendbarkeit des Moduls | Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
| Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
| Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Zuständige Personen | Alavi, Sascha (module responsibility)
| Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites | Successful completion of the entrance examination

Skills to be acquired in this module | Upon completion of the module, students will be able to:
| apply specific competences to strategic research in marketing
| classify research strategies in marketing according to their meta-theoretical considerations
| estimate research strategies' claims to knowledge and their limitations
| formulate interdisciplinary research strategies aligning competences of empirical methods with the application of theory
| develop own conceptual sketches within teams and to present them

Module contents | How is knowledge generated within the scholarly discipline of marketing? This question confronts the field of marketing with central paradigmatic assumptions. The course begins to solve this puzzle on the basis of a historical analysis of the marketing concept's development. Different scientific standpoints in marketing theory and empirical investigation are evaluated against the light of recent developments in markets and society. The current paradigms of consumption research and marketing research's basic standing in the philosophy of science are intensely treated. This also entails reflecting on the opportunities that alternative trends, e.g. a humanistic paradigm, hold in store for marketing research. The course is divided into a preparatory seminar and an educational workshop towards the end of the term. The latter unit allows case study and role play as well as the presentation student work and boosts social competences irrespective of subject matter.

Further literature to be announced at the start of the term.

Links | [www.uni-oldenburg.de/marketing](http://www.uni-oldenburg.de/marketing)

Language of instruction | German
Duration (semesters) | 1 Semester
Module frequency | jährlich
Module capacity | unlimited
Reference text | The module consists of a preparatory period (approximately 4 sessions on campus) as well as one educational workshop outside of Oldenburg

Modullevel / module level | 77 / 366

Modulart / typ of module | 77 / 366
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<td>56 h</td>
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</table>
Innovation Management

**Module contents**
Organizational change, creative destruction, ambidexterity, exploration, exploitation, absorptive capacity, sustainability transitions, innovation models, innovation networks, innovation strategy, innovation ecosystems, diffusion of innovations, organizational routines, entrepreneurship, new ventures, etc.

**Literature recommendations**

**Links**
This module is offered in the winter term. For a more detailed description of course content and organization, please note the syllabus that will be made available via Stud.IP before the beginning of the course.

**Language of instruction**
German

**Module frequency**
1 Semester

**Module level / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**
Prüfungszeiten: KL
Type of examination: KL

**Form of instruction**
Comment: SWS
Frequency: KL
Workload of compulsory attendance: 180 h

**Lecture**
2 SoSe oder WiSe 28
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<td>SoSe oder WiSe</td>
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wir846 - Project: Enterprise flexibility and flexible people

Module label: Project: Enterprise flexibility and flexible people

Modulkürzel: wir846

Credit points: 12.0 KP

Workload: 360 h

Verwendbarkeit des Moduls:
- 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:
- Breisig, Thomas (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Breisig, Thomas (Module counselling)

Prerequisites:
None

Skills to be acquired in this module:

After participation in the seminar:
- the students know different methods and techniques of scientific work and can apply them successfully;
- the students are able to work in a research-oriented way;
- know the importance of theory building in the scientific process and can work independently with it;
- the students have in-depth knowledge of the project topic dealt with in each case with reference to organization and/or personnel;
- the students have the ability to establish a relationship between theory and practice, to critically examine it and to work out solutions;
- are able to place a specific question in the context of the scientific discussion in the field of organization and human resources and to situate, reflect and evaluate it accordingly;
- know the basics of empirical work and are able to independently collect qualitative/quantitative data, evaluate them, present the results and discuss them critically;
- are able to present their own research results, to document their findings in a scientific report according to the accepted rules of scientific work and to represent a point of view in the scientific debate in these subject areas.
- the students are able to find their way in complex learning situations and to work in a problem-oriented manner;
- the students are able to carry out independent research work in a team situation together with other students.

Module contents:

The module consists of four project courses and starts in the summer semester. Initially, the lecturers provide a (changing) framework topic from the field of management, organization and personnel (e.g. cooperation and company networks, flexibilization of working conditions, corporate health management). Topics of current research projects of the chair are also included. The individual topics within the framework question are then the subject of student participation. In concrete terms, this means that the lecturers give the students suggestions and initiate topic-finding processes, e.g. by means of metaphor-supported moderation. Work is done alternately in plenary sessions and in small groups under the supervision of the teachers. The project topics are worked on in greater depth in the small student groups.

For methodological-didactic reasons, it is essential that the module runs over two semesters. In the first semester, the theoretical-conceptual basics are worked out, main topics are explored, the basics of empirical work are taught and the course is set for the empirical element to be worked on in small groups. First (especially theoretical-conceptual) results as well as concretizations of the empirical project are presented by the students. The second semester is used to deepen the knowledge and application of empirical work, to work on the empirical part and to write a final scientific report. The results are also presented to the plenary session.
The project module is dominated by forms of active, non-receptive learning. The teachers have primarily a supporting function of information transfer, moderation, consultation and coordination.

**Literature empfehlungen**

Literature (excerpt):


*Fachliteratur: Unterschiedlich je nach Rahmenthema*

**Links**

- www.uol.de/orgpers

**Language of instruction**

- German

**Duration (semesters)**

- 2 Semester

**Module frequency**

- Annually

**Module capacity**

- unlimited

**Module level / Module level**

- MM (Mastermodul / Master module)

**Modulart / Type of module**

- Wahlpflicht / Elective

**Lehr-/Lernform / Teaching/Learning method**

Methods and techniques of empirical social research; basic modules in business administration, especially organization and human resources management

**Vorkenntnisse / Previous knowledge**

**Examination**

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<th>Prüfungszeiten</th>
<th>Type of examination</th>
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<td>Project report or oral examination or portfolio (to be determined and announced by the instructor at the beginning of the course).</td>
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**Form of instruction**

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<td>112 h</td>
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**wir847 - Advanced Managerial Accounting**

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**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**
- 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

**Modullevel / module level**

**Modular / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

<table>
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<tr>
<th>Examination</th>
<th>Prüfungszeiten</th>
<th>Type of examination</th>
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<td>Final exam of module</td>
<td>vary according to type of examination</td>
<td>term paper or seminar paper and presentation or written exam or oral exam or portfolio or project paper</td>
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**Form of instruction**

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<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<tr>
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**Präsenzzeit Modul insgesamt** 56 h
wir848 - Basic theories of Organisation and Human Resources

<table>
<thead>
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<th>Module label</th>
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<td>Modulkürzel</td>
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</tr>
<tr>
<td>Credit points</td>
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<tr>
<td>Workload</td>
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<td>Verwendbarkeit des Moduls</td>
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</tr>
<tr>
<td></td>
<td>Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule UF - BWL</td>
</tr>
<tr>
<td></td>
<td>Master's Programme Business Informatics (Master) &gt; Module der Wirtschafts- und Rechtswissenschaften (Master)</td>
</tr>
<tr>
<td>Zuständige Personen</td>
<td>Gilbert, Jonathan (Module counselling)</td>
</tr>
<tr>
<td></td>
<td>Breisig, Thomas (Prüfungsberechtigt)</td>
</tr>
<tr>
<td></td>
<td>Gilbert, Jonathan (Prüfungsberechtigt)</td>
</tr>
<tr>
<td></td>
<td>Breisig, Thomas (module responsibility)</td>
</tr>
<tr>
<td>Prerequisites</td>
<td>Students get to know central theories of organisation and human resources (HR). They are empowered to apply theories in order to explain practical phenomena and to solve practical problems. The ability to put on different &quot;theory glasses&quot; while observing and analysing various organisational and HR practices is fostered. Students learn to deal with different theories in a conscious and critical way, especially through case studies, group work and discussions. Upon completion of the module, students will:</td>
</tr>
<tr>
<td></td>
<td>• be able to explain various classic and modern theories of organisation and human resource theories, differentiate them and reflect them critically;</td>
</tr>
<tr>
<td></td>
<td>• be able to apply the theoretical and abstract ways of thinking and perception so as to transfer them on operational decisions;</td>
</tr>
<tr>
<td></td>
<td>• develop skills of self-reflection (supported by the technical and didactical concepts);</td>
</tr>
<tr>
<td>Skills to be acquired in this module</td>
<td>Students receive deeper insights into classical and modern theories of organisation and human resource, including:</td>
</tr>
<tr>
<td></td>
<td>• Weber's theory of bureaucracy</td>
</tr>
<tr>
<td></td>
<td>• Taylor's principles of Scientific Management</td>
</tr>
<tr>
<td></td>
<td>• Human Relations approach</td>
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<td>• Behavioural decision theory</td>
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<td>• Situational approach</td>
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<td></td>
<td>• Micro-political approaches</td>
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<td></td>
<td>• New Institutional Economics</td>
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<td>• Theories of motivation</td>
</tr>
<tr>
<td></td>
<td>• Theories of leadership</td>
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<tr>
<td>Module contents</td>
<td>The presentations and discussions within the seminars also offer possibilities to deepen and broaden these topics according to the student’s interest and latest developments in theory and practice.</td>
</tr>
<tr>
<td></td>
<td>Further literature will be announced during the semester according to the particular lecture/seminar content.</td>
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<td>Links</td>
<td><a href="http://www.uol.de/orgpers">www.uol.de/orgpers</a></td>
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</tr>
<tr>
<td>Duration (semesters)</td>
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<tr>
<td>Module frequency</td>
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</tr>
<tr>
<td>Module capacity</td>
<td>unlimited</td>
</tr>
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<td>Die Veranstaltung ist im Master Wirtschafts- und Rechtswissenschaften in den Schwerpunkten ManECo und FUGO verwendbar.</td>
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<tr>
<td>Modullevel / module level</td>
<td>84 / 366</td>
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<td>Modulart / typ of module</td>
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<td>--------------------------</td>
<td></td>
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<td>Lehr-/Lernform / Teaching/Learning method</td>
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<td>Vorkenntnisse / Previous knowledge</td>
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<th>Type of examination</th>
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<td>Depending on the type of examination during the lecture period, at the end of the lecture period or at the end of the semester</td>
<td>Seminar paper or presentation or written exam or oral exam or portfolio or project report (will be determined and announced at the beginning of the semester by the lecturer)</td>
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Präsenzzeit Modul insgesamt 56 h
### wir849 - Advanced Entrepreneurship

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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Zuständige Personen**
- Nicolai, Alexander (module responsibility)
- Lehrenden, Die im Modul (Prüfungs berechtigt)

**Prerequisites**
- none

**Skills to be acquired in this module**
The students will learn the fundamentals of the topic Entrepreneurship, including the challenges of founding enterprises and entrepreneurial action in established companies.

**Module contents**
This module deals with the development of business ideas and its realization in business models as well as its perception and evaluation. The content of the lecture further includes issues relating to team-building, resources, and finance, as well as establishing a business plan, the question of the appropriate legal form of an organization, and the specific challenges in the growth stage. Particular aspects will be amplified by guest lecturers from companies.

**Literaturempfehlungen**

**Links**
http://www.uni-oldenburg.de/wire/entrepreneurship/lehrangebot/veranstaltungen/

**Language of instruction**
German

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Reference text**
The module consists of a lecture and a seminar. Alternatively, in this module the seminar Eco-Venturing Projekt- und Präsenzseminar are offered.

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
<thead>
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**Final exam of module**

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| Präsenzzeit Modul insgesamt | 56 h |

86 / 366
## wir850 - Start-up Consulting

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### Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

### Zuständige Personen
- Birkner, Stephanie (module responsibility)

### Skills to be acquired in this module

### Module contents
Das Modul dient der individuellen Profilbildung der Studierenden und fördert zugleich fachliche, methodische und soziale Kompetenzen. Hierunter fallen:
- Beratungselbstverständnisse und –konzepte
- Besonderheiten der Gründerzene
- Projektorientiertes Lernen
- Gruppendynamische Prozesse

### Literaturempfehlungen
Angaben erfolgen im Modul

### Languages of instruction
German, English

### Duration (semesters)
2 Semester

### Module frequency
WiSe

### Module capacity
30

### Modulelevel / module level

### Modulart / typ of module

### Lehr-/Lernform / Teaching/Learning method

### Vorkenntnisse / Previous knowledge

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### Form of instruction
Seminar

### SWS
4

### Frequency
WiSe

### Workload Präsenzzeit
56 h (56)

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87 / 366
**wir852 - International Management**

<table>
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<tbody>
<tr>
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<tr>
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</table>

**Verwendbarkeit des Moduls**
- 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**
- Junker-Michel, Mareike (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**
- keine

**Skills to be acquired in this module**
The module consists of lecture as well as seminar elements which interlink with each other on a technical and didactical level. By alternating lectures, discussions, and training elements, students get to know the theoretical basics as well as the practical relevance of the module topics. They get the chance to integrate themselves, their theoretical knowledge and practical experiences, and to exchange views with the other students and the lecturer. Different teaching and learning methods support the student’s professional, methodological, social-communicative, and personal competences, e. g. via station learning, role plays and debates, thesis discussions and case study analysis. They work within the entire group as well as small groups.

Attending the course, students:
- develop a solid knowledge of this broad subject and are able to relate the various scientific and practical findings with each other and also understand them on a macro-level;
- understand the complex issues, challenges and fields of action in International Management;
- are able to analyse, interpret and manage international economic and business issues within heterogeneous (above all cultural) fields of stakeholders and environments;
- can effectively analyse and apply the strategic, structural and cultural instruments in International Management according to the specific practical context;
- develop skills of self-reflection (supported by the technical and didactical concepts) 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 International Management and to interlink, reflect and evaluate it accordingly.

**Module contents**
Students gain theoretical as well as practical insights in the backgrounds and specific characteristics of International Management. A specific focus will (as a last point) be laid on international Human Resource Management as it provides notably relevant issues in international business administration.

Students deal with foundations, challenges and possible fields of action within the following topics:

- Economic internationalisation and the international firm
  - Characteristics, development and relevance
  - Terminological differentiation and attribution
  - Research and explanatory approaches
- Environment and orientation of international corporations
  - Culture and management
  - Fields and forms of strategy
  - Organisation by structure and processes
  - Responsibility and public affairs
- Relevance of and fields in international Human Resource Management
  - Requirements and organisation of the central HR areas
  - Recruitment and selection
  - Expatriation of employees
  - Intercultural management
  - Social management

The presentations and discussions also offer possibilities to deepen and
broaden these topics according to the students' interests and latest developments in theory and practice.

**Literaturempfehlungen**


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

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

- Depending on the type of examination during the lecture period, at the end of the lecture period or at the end of the semester
- Seminar paper or presentation or written exam or oral exam or portfolio or project report (will be fixed and announced at the beginning of the semester by the lecturer)

**Form of instruction**

- Lecture
  - 2 SWS
  - 28 Frequency
  - 28 Workload of compulsory attendance
- Seminar
  - 2 SWS
  - 28 Frequency
  - 28 Workload of compulsory attendance

**Präsenzzeit Modul insgesamt**

56 h
wir886 - Digital Transformation: Strategies and Sustainability

Module label: Digital Transformation: Strategies and Sustainability

Module key: wir886

Credit points: 6.0 KP

Workload: 180 h

Verwendbarkeit des Moduls

- Master Applied Economics and Data Science (Master) > Specialization
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-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
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Zuständige Personen

- Lehrende, Die im Modul (Prüfungsberechtigt)
- Hoppmann, Jörn (module responsibility)

Prerequisites

Skills to be acquired in this module

The students should:

- know basic definitions, trends and application areas of digitalization
- be able to assess the economic effects of digitalization
- understand corporate strategies and business models in the context of digital transformation
- know how companies should design processes and structures to promote digitalization in organizations
- have an overview of social, legal and ethical aspects of digitalization
- assess the environmental impact of digitalization
- evaluate digital products, services and business models using ethical and sustainable guidelines
- independently develop proposals for the integration of ethical, social and ecological criteria in digitalization projects and processes

Module contents

The module "Digital Strategy and Sustainability" provides insights into the role of digitalization for companies and the associated social discourse. The digital transformation leads to the emergence of new business models, markets and forms of interaction. This requires comprehensive changes in strategic orientation as well as in business processes and structures. In addition, new regulations and standards are required at the societal level in order to meet the ethical, ecological, and societal challenges posed by digitalization.

In the first part of the seminar, students are familiarized with the basics and application areas of digitalization as well as the economic, social, and ecological implications. Toward this end, important questions in the context of digital transformation will be raised and discussed drawing on company case studies. Exemplary questions that will be dealt with in this context are:

- What are the technological drivers of digitalization and what trends can be observed?
- What is the impact of digital transformation on industries and companies?
- How can companies design strategies, business models, processes and structures to address the digital transformation?
- What are the consequences of digitalization on a societal and legal level?
- How does the digital transformation affect the natural environment?
- How can social, ethical, and ecological aspects be integrated into digital products, services and business models?

In the second part of the course, students will develop digital business models in teams under the guidance of experienced coaches, taking into account economic, ecological and social/ethical criteria. The results are presented to the other students and company representatives and will be summarized in a term paper. An important part of the term paper is the critical reflection of current methods used to develop digital business models with regard to sustainability criteria.

Literatureempfehlungen


Links

Language of instruction: English
### Duration (semesters)
1 Semester

### Module frequency
Annually

### Module capacity
40

### Reference text
Das Modul sollte im 2. Semester besucht werden.

### Modullevel / module level
EB (Ergänzungsbereich / Complementary)

### Modulart / typ of module
Wahlpflicht / Elective

#### Lehr-/Lernform / Teaching/Learning method

<table>
<thead>
<tr>
<th>Vorkenntnisse / Previous knowledge</th>
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<tbody>
<tr>
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<td>Prüfungszeiten</td>
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#### Final exam of module

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#### Form of instruction

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<td></td>
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<td>SoSe oder WiSe</td>
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### Präsenzzeit Modul insgesamt
56 h
**wir896 - Operations Management**

<table>
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<tbody>
<tr>
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<td>Workload</td>
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**Verwendbarkeit des Moduls**
- Master Applied Economics and Data Science (Master) > Specialization
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

**Zuständige Personen**
- Busse, Christian (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**

Skills to be acquired in this module


**Module contents**

Die Vorlesung behandelt voraussichtlich folgende Themen: Nachfrageprognose, Prozessmanagement, Produktionsplanung, Ablaufplanung, Revenue Management, Behavioral Operations Management

**Literaturempfehlungen**


**Links**

https://www.uni-oldenburg.de/produktion

**Language of instruction**

English

**Duration (semesters)**

1 Semester

**Module frequency**

jährlich

**Module capacity**

unlimited

**Modulelevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
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<th>Workload of compulsory attendance</th>
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<td>Seminar</td>
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**Präsenzzeit Modul insgesamt**

56 h
wir899 - Supply Chain Management

Module label | Supply Chain Management
Modulkürzel | wir899
Credit points | 6.0 KP
Workload | 180 h

Verwendbarkeit des Moduls
- Master Applied Economics and Data Science (Master) > Specialization
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

Zuständige Personen
- Busse, Christian (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites
In der zum Modul gehörigen Vorlesung werden vor allem formalanalytische Modelle erarbeitet, mit denen Probleme in Wertschöpfungsketten beschrieben und im Rahmen der Modellannahmen optimiert werden können. Hiermit sollen die Studierenden eine Kompetenz zur unternehmensübergreifenden Analyse der gesamten Wertschöpfungskette (Supply Chain) erwerben, mit Hilfe derer sie diese nicht nur verstehen, sondern idealerweise auch verbessern können. Im begleitenden Seminar werden mithilfe von in Gruppen verfassten Hausarbeiten aktuelle Fragestellungen und Diskussionen im Supply Chain Management aufgearbeitet und bewertet. Das Seminar baut ergänzend zur Vorlesung auf konzeptioneller und empirischer Forschung auf. Hiermit lernen die Studierenden wissenschaftliche Diskurse zu praktisch relevanten und nur schwer modellierbaren Herausforderungen des Supply Chain Managements kennen. Ferner werden die Fähigkeiten zum wissenschaftlichen Arbeiten, zur Teamarbeit und zum Präsentieren vor großen Gruppen trainiert.

Module contents
Die Vorlesung behandelt voraussichtlich folgende Themen: Grundlagen der Supply Chain, Strategischer Fit, Netzwerk- und Standortplanung, Bestandsmanagement, Produkt- und Prozessdesign, Supply-Chain-Koordination, Vertragsdesign, Transport in der Supply Chain, Nachhaltiges Supply Chain Management

Literaturempfehlungen

Links
https://www.uni-oldenburg.de/produktion

Language of instruction | English
Duration (semesters) | 1 Semester
Module frequency | jährlich
Module capacity | unlimited

Module level / module level

Modulart / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

<table>
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<td><strong>Präsenzzeit Modul insgesamt</strong></td>
<td></td>
<td></td>
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<td><strong>56 h</strong></td>
</tr>
</tbody>
</table>
**wir938 - Eco-Venturing**

**Module label**: Eco-Venturing

**Modulkürzel**: wir938

**Credit points**: 6.0 KP

**Workload**: 180 h

**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-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
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Zuständige Personen**
- Fichter, Klaus (Module counselling)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Fichter, Klaus (module responsibility)

**Prerequisites**: none

**Skills to be acquired in this module**
The main target of the "Eco-Venturing" module is to develop entrepreneurial skills for the development and implementation of environmental innovations and sustainable business ideas. These include:
- the ability to identify new solution needs in the context of sustainable development and the sustainable development goals set by the United Nations,
- Knowledge and skills for the entrepreneurial development and implementation of innovative solutions,
- Knowledge and skills for systematically combining economic (Eco-nomical) and ecological (Eco-logical) objectives and
- the ability to strategically develop "green" business areas and markets.
- The entrepreneurial development and implementation of environmental innovations can relate both to the establishment of new companies and organisations and to the development of new solutions and business ideas within the framework of established companies and organisations (corporate venturing).

**Module contents**
The main focus of the Eco-Venturing module is the development of new or established business start-up concepts. Under of guidance of their lecturer, participants will work together with selected regional business partners who are economically successful and contribute to the protection of the environment and the climate, to promote such start-up concepts. What these concepts have in common is that they address the issue of sustainability.

**Literaturempfehlungen**
www.start-green.net/tools

**Links**
www.uni-oldenburg.de/innovation

**Language of instruction**
German

**Duration (semesters)**
1 Semester

**Module frequency**
Immer im Wintersemester

**Module capacity**
25

**Reference text**
The module "Eco-Venturing" is part of the Master's programme "Sustainability Economics and Management (SEM)" and focuses on "Eco-Entrepreneurship". The module "Eco-Venturing" can be taken either individually or in combination with the two other modules of the study focus "Eco-Entrepreneurship" ("wir 920: Advanced Entrepreneurship", "wir 832: Innovation Management"). Two of the three modules must be taken in order to be recognised as a specialisation. The Eco-Venturing module is mandatory (cf. examination regulations for the Master's programme SEM, § 4, para. 4).

The module Eco-Venturing is also available for students of the Master's programme WiRe in the ManECo area and can be credited as the module Advanced Entrepreneurship (wir849 Advanced Entrepreneurship). The same applies to students of the Master's programme in Business Informatics. Here it can also be proven as wir849 Advanced Entrepreneurship.

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
<thead>
<tr>
<th>Prüfungszeiten</th>
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<tr>
<td>Usually at the end of lectures</td>
<td>to be announced at the beginning of the course</td>
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Schwerpunktmodule UF - Recht

wir813 - Competition Law and Intellectual Property

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<td>Workload</td>
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</table>

Verwendbarkeit des Moduls

- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht

Zuständige Personen

- Godt, Christine (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Chege, Victoria (Module counselling)

Prerequisites

(for WiRe empfohlen): wir815

Skills to be acquired in this module

- Die Studierenden verstehen Grundlagen und Verschränkungen von Wettbewerbsrecht und Geistigem Eigentum
- analysieren und beantworten Rechtsfragen im Schnittfeld von Wettbewerb und Geistigem Eigentum
- beherrschen einschlägige Rechtsprechung und können neue Fragen entsprechend einordnen

Module contents

Das Modul enthält zwei Veranstaltungen (wahlsweise Vorlesung mit Seminar oder zwei Vorlesungen) und richtet sich an Masterstudierende mit Interesse an Innovation und dynamischem Wettbewerb (zwischen Unternehmen, aber auch zwischen Staaten). Aufbauend auf zuvor vermittelte Grundstrukturen des Europäischen Marktordnungsrechts, stehen Themen auf der Schnittfläche von Wettbewerb und Geistigen Eigentums (Kartell- und Lauterkeitsrecht) im Zentrum der Veranstaltung.

Lehrziele sind einerseits die akademische Durchdringung, andererseits die Einordnung und Beantwortung praktischer Fallgestaltungen. Themen generieren sich aus der betriebswirtschaftlichen Praxis (u.a. etwa Zugang zu ‘standardessentiellen Patenten’; Schutzrechte als Voraussetzung von Unternehmenskooperationen) wie aus volkswirtschaftlichen Fragen (Einfluss des Schutzstandards für Geistiges Eigentum auf Innovation und Direktinvestitionen; Schutzrechte als Marktzugangsbedingungen). Die Studierenden lernen, Geistiges Eigentum und Wettbewerbsrecht als zwei miteinander verschrankte Rechtsgebiete zu analysieren.

Literaturempfehlungen


Links

- Languages of instruction: English, German
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: 30
- Reference text: Vorkenntnisse: Grundlagen Wirtschaftsrecht (Privatrecht/Europarecht)

Modullevel / module level

- Modulart / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination

- Prüfungszweiten
- Type of examination

Final exam of module

- Referat mit Ausarbeitung

Form of instruction

- Course or seminar (1 V und 1 S ODER 2 V)
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### wir815 - Modern Transformations of International and EU Economic Law

**Module label**
Modern Transformations of International and EU Economic Law

**Modulkürzel**
wir815

**Credit points**
6.0 KP

**Workload**
180 h

**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht

**Zuständige Personen**
- Godt, Christine (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**
**Skills to be acquired in this module**
- Students will be able
  - to describe European and international legal-economic interdependencies
  - to apply international and European legal norms and legal issues
  - to have a command of English legal terminology

**Module contents**
The module consists of two lectures which deal with changes in policies and institutions of international economic law. One lecture focuses on economic law and institutions as shaped by international law, while the other class is dedicated to EU foreign trade law. A basic knowledge of the institutions of international and EU economic law (WTO, IMF, World Bank, European Commission) is a prerequisite for attending this module. The focus lies in helping students understand the processes of internationalization and Europeanization that inform the current interactions between the different actors on the international plane (companies, states and parastatals). In this module, public and private economic law will be presented as a single unit. The international law part of the module focuses on the rationale and regulation of the major free trade agreements, including dispute settlement. Other topics to be addressed include the conflict of laws and the UN Convention (CISG). The EU law focuses on competition and foreign trade law, including procurement and taxation law.

**Literatur**

**Links**
http://www.fk2.unioldenburg.de/InstRW/oeffwr/

**Language of instruction**
English

**Duration (semesters)**
1 Semester Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

**Prüfungszeiten**
End of term (i.e. lecture period).

**Type of examination**
The examination consists either of term papers or an end of term test. In the case of term papers, students will work on current decisions or policy papers that are to be analyzed and evaluated by processing secondary literature.

**Form of instruction**
Lecture
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wir816 - Digitalisation and Law - Deepening

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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht

**Zuständige Personen**
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Wendland, Matthias (module responsibility)

**Prerequisites**
- Basic knowledge, B.A. with law parts

**Skills to be acquired in this module**
- Participants will understand how digitization affects society and the law.
- They will learn from selected examples how the law is adapting to digitalization - and where the law reaches its limits.
- The module is theory-, method- and application-oriented.
- The module is interdisciplinary; social science, technological and economic issues are integrated into the module alongside legal content.
- Students develop the ability to see law in its social, economic and technological context. They learn to analyze the interactions of law with digitalization

**Module contents**
- Fundamentals: Digitization as a technological and a cultural development.
- Characteristics of digitization
- Challenge of law through digitization
- Limits of law in the digitized world: selected areas of law as examples

**Literaturempfehlungen**
- Volker Boehme-Netßer, Digitising Democracy. Heidelberg 2020
- Walter Frenz (Hrsg.), Handbuch Industrie 4.0, Heidelberg/Berlin 2020
- Thomas Hoeren u.a. (Hrsg.), Handbuch Multi Media Recht, München 2020

**Links**

<table>
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<td>Wahlpflicht / Elective</td>
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**Vorkenntnisse / Previous knowledge**

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<td>Presentation and essay</td>
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**Form of instruction**
- VA-Auswahl

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<td>Workload Präsenzzzeit</td>
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**wir857 - Law of Media and Telecommunication**

**Module label**: Law of Media and Telecommunication

**Modulkürzel**: wir857

**Credit points**: 6.0 KP

**Workload**: 180 h

**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Module aus anderen Studiengängen

**Zuständige Personen**
- Boehme-Neßler, Volker (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**

**Skills to be acquired in this module**
The students:
- have in-depth insights into the economic conditions of media production, distribution and exploitation.
- know the legal basis and framework conditions of media production, media presentation and mediation (e.g. copyrights, performance rights, distribution of media).
- bring together economic and legal dimensions of media work.
- know the economic and legal framework conditions of media institutions (e.g. television, radio, media mediation).

**Module contents**
This module is about making a connection of the theoretical and practical acquired aesthetic competences with the economic and legal framework conditions. In the sense of professionalisation, prospective media producers and mediators should learn to assess their own future activities under economic and legal conditions.

**Literaturempfehlungen**
Current case law and:
- Fechner, Medienrecht, 19. Aufl. 2018
- Petersen, Medienrecht, 2010.

**Links**
http://www.integrated-media.de/

**Language of instruction**: German

**Duration (semesters)**
1 Semester

**Module frequency**: jährlich

**Module capacity**: unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**
- Prüfungszeiten: At the end of the term
- Type of examination: Presentation with term paper

**Form of instruction**: Lecture

**SWS**: 4

**Frequency**: SoSe

**Workload Präsenzzeit**: 56 h
wir858 - Capital market law, insolvency law

<table>
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<tr>
<td>Workload</td>
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Verwendbarkeit des Moduls

- 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
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht

Zuständige Personen

- Rott, Peter (module responsibility)
- Lehrenden, Die im Modul (Module counselling)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites

Upon completion of the module, students will be able to:

- demonstrate a knowledge of the basics of insolvency law and insolvency proceedings law as well as the basics of banking law and capital market law.
- classify insolvency law with its functions as enforcement law, restructuring law, and the right to alter a relationship in business life.
- demonstrate a knowledge of the positions of the groups involved (creditors, debtors, the responsible bodies of legal persons) in the insolvency proceedings, including the rights and obligations of the groups involved in the process and in the run-up to the crisis, as well as the discharge of residual debt as a rehabilitation option for natural persons.
- demonstrate a familiarity with the principles of the legitimacy verification pursuant to the general tax code, money laundering, bank secrecy, and the information requirements of credit institutions.
- identify the functions of banking and capital market law as well as modern insolvency law.
- use these functions in practical examples.
- assess the progress of insolvency proceedings, including their requirements on creditors and debtors.

Module contents

The module deals with banking and capital market law as well as insolvency and insolvency proceedings law within two separate lectures.

The main focus of the lecture in banking and capital market law is banking law. After an introduction to general banking law, the most important legal questions regarding collateralisation of loans are discussed. Additionally, the topics of the legitimacy verification pursuant to the general tax code, money laundering, bank secrecy, and the information requirements of credit institutions are discussed. Subsequently, the basic principles of securities law are discussed. Their legal basis and the economic background are analysed. Where possible, the interrelations between the various securities and the events of the financial market crisis will be discussed.

The lecture Insolvency Law deals with the basics of debt enforcement and insolvency law. Procedures will be shown and explained. The first part deals with company insolvency law, the second part with consumer insolvency and residual debt relief law.

Literaturempfehlungen

Current literature references are given in the events.

Links

Language of instruction: German

Duration (semesters): 1 Semester

Module frequency: jährlich

Module capacity: unlimited

Modulelevel / module level

Modulart / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination: Prüfungszeiten
Type of examination: seminar paper and presentation or

Final exam of module: end of semester
<table>
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</tr>
<tr>
<td>Workload Präsenzzeit</td>
<td>56 h</td>
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</table>
wir860 - Data Protection Law

Module label: Data Protection Law
Modulkürzel: wir860
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht
- 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)
- Rott, Peter (module responsibility)

Skills to be acquired in this module
Upon completion of the module, students will be able to:
- recognize simple data protection incidents.
- apply existing protection mechanisms.
- implement projects in accordance with the law.
- discuss and defend their plans in front of others.

Module contents
The module gives an overview on data protection laws. Basic knowledge of data protection regulations (DSGVO; BDSG) and existing protection mechanisms is imparted. Within the framework of the seminar, the discussed topics will be deepened with the help of seminar papers and individual aspects will be discussed in more detail.

The event will highlight the new informational structures in modern society and their effects on data protection and data security. Questions concerning general personal rights, freedom of information, IT security and relevant criminal law regulations will be discussed on the basis of examples and legally provided protection mechanisms as well as the tasks of supervisory authorities will be discussed. In particular, the most important decisions on data protection will be covered in detail during the seminar.

At the seminar, students will have the opportunity to prepare in-depth seminar papers on the various topics, which will then be discussed with all participants.

Literaturempfehlungen
Kühling/Klar/Sackmann, Datenschutzrecht, 2018.
Further literature references will be given in the lecture.

Links
http://www.wto.org/

Language of instruction
German

Duration (semesters)
1 Semester

Module frequency
jährlich

Module capacity
unlimited

Modullevel / module level

Modulart / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination
Prüfungszeiten
Type of examination
Final exam of module
typically 6 weeks after your presentation
Seminar paper and presentation or Term paper or Oral exam

Form of instruction
Comment
SWS
Frequency
Workload of compulsory attendance
Lecture
2
-28
Seminar
2
-28

Präsenzzeit Modul insgesamt
56 h
wir882 - Selected Issues in European Economic Policies

Module label: Selected Issues in European Economic Policies
Modulkürzel: wir882
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht

Zuständige Personen
- Lehrende, Die im Modul (Prüfungsberechtigt)
- Chege, Victoria (Module counselling)
- Godt, Christine (module responsibility)

Prerequisites
Skills to be acquired in this module: Die Studierenden
- verstehen die Rechtsgenese und Rechtsdurchsetzung im Europäischen Mehrebenensystem,
- analysieren und beantworten Rechtsfragen im Europäischen Binnenmarktrecht,
- beherrschen englische Rechtsterminologie.

Module contents

Literaturempfehlungen

Links
Languages of instruction: English, German
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited

Modullevel / module level
Modulart / typ of module
Lehr-/Lernform / Teaching/Learning method
Vorkenntnisse / Previous knowledge
Examination: Prüfungszeiten
Type of examination: Hausarbeit oder Referat mit schriftlicher Ausarbeitung
Final exam of module: Während des Semesters.
Form of instruction: Seminar / 2 SE
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<tr>
<td>Workload Präsenzzeit</td>
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# Schwerpunktmodule UF - VWL

**wir875 - Forecasting Methods**

<table>
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<td>Modulkürzel</td>
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<td>6.0 KP</td>
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<td>Workload</td>
<td>180 h</td>
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**Verwendbarkeit des Moduls**

- Master Applied Economics and Data Science (Master) > Empirical Methods
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - VWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Module aus anderen Studiengängen

**Zuständige Personen**

- Stecking, Ralf Werner (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Skills to be acquired in this module**

With successful completion of the course, students shall:

- be aware of and be able to evaluate quantitative forecasting methods.
- be able to select adequate methods in relevant fields of application, like time series and classification analysis.
- be able to run computer-aided analyses and to interpret the results properly.

**Module contents**

Various aspects of quantitative forecasting methods such as:

- Time series components,
- Trend and seasonal methods,
- Stationarity,
- Multivariate forecasting methods,
- Autoregressive and moving average processes,
- Box-Jenkins method.

**Literaturempfehlungen**


**Links**

**Language of instruction**

English

**Duration (semesters)**

1 Semester

**Module frequency**

halbjährlich
### Module capacity

**unlimited**

### Module level / module level

### Modulart / typ of module

### Lehr-/Lernform / Teaching/Learning method

### Vorkenntnisse / Previous knowledge

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<th>Type of examination</th>
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<tbody>
<tr>
<td>Final exam of module</td>
<td>end of semester</td>
<td>written exam or oral exam or term paper or seminar paper and presentation</td>
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<td>56 h</td>
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</table>
wir895 - Industrial Organization

**Module label**  
Industrial Organization

**Modulkürzel**  
wir895

**Credit points**  
6.0 KP

**Workload**  
180 h

**Verwendbarkeit des Moduls**
- Master Applied Economics and Data Science (Master) > Economics
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - VWL
- Master's Programme Sustainability Economics and Management (Master) > Akzentmodule

**Zuständige Personen**
- Huse, Cristian (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Huse, Cristian (Module counselling)

**Prerequisites**

**Skills to be acquired in this module**
Be able to conceptually understand, critically evaluate, and apply methods used economists to study the behaviour of firms, consumers, and their interaction.

**Module contents**
Econometric methods; models of firm behaviour; models of consumer behaviour; regulation; applications.

**Literaturempfehlungen**

**Links**

**Language of instruction**  
English

**Duration (semesters)**  
1 Semester

**Module frequency**

**Module capacity**  
30

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

**Prüfungszeiten**  
Type of examination

**Final exam of module**  
At the end of the lecture period  
Portfolio

**Form of instruction**  
Vorlesung und Übung

**SWS**  
4

**Frequency**  
SoSe oder WiSe

**Workload Präsenzzeit**  
56 h
Schwerpunktmodule RdW - BWL

wir814 - Strategic Management

<table>
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Verwendbarkeit des Moduls

- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Module aus anderen Studiengängen

Zuständige Personen

- Hoppmann, Jörn (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites

Keine

Skills to be acquired in this module

- Know advanced theoretical concepts, research streams, and frameworks of in the field of Strategic Management
- Understand the links between different theories and are able to critically question them
- Can apply theories to understand and interpret organizational dynamics in daily life
- Are able to develop solutions for concrete practical challenges in companies in the context of Strategic Management based on the concepts and frameworks they have learned
- Can put the newly acquired knowledge into a broader context, so it can be deepened in the further professional life

Module contents

The course offers an overview of advanced concepts and frameworks in the field of Strategic Management. At the beginning, the course will provide a brief introduction into the historical development, goals, and research streams of the field. In this context, important terms, methods, and philosophical approaches of (management) research will be clarified. Subsequently, students form groups to analyze selected scientific articles with regard to their theoretical relevance and practical implications. Theoretical topics that will be covered in depth are:

1. Top Management Teams, Upper Echelons and Corporate Governance
2. Resource- and Capability-based Approaches
4. Institutional Theory, Institutional Work/Entrepreneurship and Social Movements
5. Organizational Cognition, Identity, and Framing
6. Organizational Learning and Ambidexterity
7. Organizational networks and ecosystems

The results of the analysis will be summarized in a seminar thesis, presented in class, and discussed with the other students. The main goal of the course is to equip students with advanced concepts, which allow them to understand organizational dynamics, question established practices in firms, and develop new solutions that go beyond the application of standard instruments.

Literaturempfehlungen

Murmman, J. P. (2013). The coevolution of industries and important features of

Links
Language of instruction German
Duration (semesters) 1 Semester
Module frequency jährlich
Module capacity unlimited
Module level / module level
Modulart / typ of module
Lehr-/Lernform / Teaching/Learning method
Vorkenntnisse / Previous knowledge
Examination Prüfungszeiten Type of examination
Final exam of module Zum Ende des Semesters KL
Form of instruction Comment SWS Frequency Workload of compulsory attendance
Lecture 2 28
Seminar 2 28
Präsenzzeit Modul insgesamt 56 h
Module label: Sectoral, Functional and Institutional Approaches to Marketing

Modulkürzel: wir826

Credit points: 6.0 KP

Workload: 180 h

Verwendbarkeit des Moduls:
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Zuständige Personen:
- Alavi, Sascha (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites:
The students should be enabled
- to adapt the marketing concept to sectoral, functional and institutional specifics,
- to apply specific concepts and methods of marketing in a problem-oriented way and to be able to reflect their conditions and limitations,
- to develop and present your own conceptual designs in a team.

Module contents:
Marketing initially started as a producer-oriented concept and in recent years has developed as universal approach to influence market transactions. Against this background institutional, functional and sectoral fields of application inspired the formulation of sophisticated marketing approaches, like e.g. marketing of non-profit-organisations, strategic marketing, or service marketing. The course presents the specific nature of the different fields of application and relevant consequences for marketing planning. Given the recent inflation of "hyphenated conceptions" of marketing, a reasoned diagnosis as to marketing's core identity is put forth. To this end, perspectives of transfer and integration between the approaches will be developed, that measure up to state-of-the-art theoretical as well as practical demands towards marketing as a universal market-oriented way of managing businesses. This course is divided into a preparatory seminar and an educational workshop towards the end of the term. The latter unit allows case study and role play as well as the presentation student work and boosts social competences irrespective of subject matter.

Literaturempfehlungen:

Links:
- www.uni-oldenburg.de/marketing

Language of instruction: German

Duration (semesters): 1 Semester

Module frequency: jährlich

Module capacity: unlimited

Reference text:
The module consists of a preparatory period (approximately 4 sessions on campus) as well as one educational workshop outside of Oldenburg

Modullevel / module level:
Lehr-/Lernform / Teaching/Learning method:

Vorkenntnisse / Previous knowledge:

Examining Prüfungszeiten Type of examination
Final exam of module during term examination paper and presentation
Form of instruction Comment SWS Frequency Workload of compulsory attendance
Lecture 2 28
Tutorial 2 28
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## Development directions in Marketing Research

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<td>Workload</td>
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### Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

### Zuständige Personen
- Alavi, Sascha (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

### Prerequisites
Successful completion of the entrance examination

### Skills to be acquired in this module
Upon completion of the module, students will be able to:
- apply specific competences to strategic research in marketing
- classify research strategies in marketing according to their meta-theoretical considerations
- estimate research strategies' claims to knowledge and their limitations
- formulate interdisciplinary research strategies aligning competences of empirical methods with the application of theory
- develop own conceptual sketches within teams and to present them

### Module contents
How is knowledge generated within the scholarly discipline of marketing? This question confronts the field of marketing with central paradigmatic assumptions. The course begins to solve this puzzle on the basis of a historical analysis of the marketing concept's development. Different scientific standpoints in marketing theory and empirical investigation are evaluated against the light of recent developments in markets and society. The current paradigms of consumption research and marketing research's basic standing in the philosophy of science are intensely treated. This also entails reflecting on the opportunities that alternative trends, e.g. a humanistic paradigm, hold in store for marketing research. The course is divided into a preparatory seminar and an educational workshop towards the end of the term. The latter unit allows case study and role play as well as the presentation student work and boosts social competences irrespective of subject matter.

### Literatureempfehlungen
Further literature to be announced at the start of the term.

### Links
www.uni-oldenburg.de/marketing

### Language of instruction
German

### Duration (semesters)
1 Semester

### Module frequency
jährlich

### Module capacity
unlimited

### Reference text
The module consists of a preparatory period (approximately 4 sessions on campus) as well as one educational workshop outside of Oldenburg

### Module level / module level
116 / 366
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<th>Vorkenntnisse / Previous knowledge</th>
<th>Examination</th>
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<th>Type of examination</th>
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<td>examination paper and presentation</td>
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| Präsenzzzeit Modul insgesamt | 56 h |
## wir832 - Innovation Management

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<td>Master's Programme Sustainability Economics and Management (Master) &gt; Additional Modules</td>
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<td>Zuständige Personen</td>
<td>Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
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<tr>
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<td>Alavi, Sascha (module responsibility)</td>
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</table>

### Prerequisites
In today's highly dynamic business environment, innovation is the key to the success of most firms. Moreover, technological and organizational innovations represent valuable instruments for achieving progress toward sustainable development. Against this background, this module familiarizes students with the tools and processes for managing innovation and for developing overall more innovative firms. The module comprises a lecture and a seminar. In the lecture, students become acquainted with the drivers to and role of innovation; they learn about designing innovative firms and developing innovation strategies; they get to know the different sources of innovation; they familiarize themselves with the methods for choosing between alternative planned innovations; they learn how innovation is implemented; and they understand how innovation benefits are exploited. The accompanying seminar is supposed to familiarize the students with select advanced topics surrounding the management of innovation. Moreover, the students train their skills in working in teams, in working with scientific literature, in academic writing, and in presenting in front of a large audience.

### Module contents
Organizational change, creative destruction, ambidexterity, exploration, exploitation, absorptive capacity, sustainability transitions, innovation models, innovation networks, innovation strategy, innovation ecosystems, diffusion of innovations, organizational routines, entrepreneurship, new ventures, etc.

### Literatureempfehlungen

### Links
- Language of instruction: German
- Duration (semesters): 1 Semester
- Module frequency: unlimited
- Reference text: This module is offered in the winter term. For a more detailed description of course content and organization, please note the syllabus that will be made available via Stud.IP before the beginning of the course.

### Examination
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**wir834 - Auditing**

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**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)

**Prerequisites**
- 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**

**Links**
- [http://www.fk2.uni-oldenburg.de/InstBWL/Rewe/](http://www.fk2.uni-oldenburg.de/InstBWL/Rewe/)

**Languages of instruction**
- German, English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Modullevel / module level**
- MM (Mastermodul / Master module)

**Modulart / typ of module**
- je nach Studiengang Pflicht oder Wahlpflicht

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

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**Präsenzzeit Modul insgesamt**
- 56 h
## Module Information

**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.

### Literature Empfehlungen
- Titman / Martin: Valuation, latest edition, Boston (Mass.)

Further readings may be announced during the course.

### Links

### Languages of instruction
- German, English

### Duration (semesters)
- 1 Semester

### Module frequency
- jährlich

### Module capacity
- unlimited

### Modullevel / module level
- Modulart / typ of module

### Lehr-/Lernform / Teaching/Learning method

### Vorkenntnisse / Previous knowledge

### Examination

<table>
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<td><strong>Final exam of module</strong></td>
<td>typically at the end of the semester; potential midterm examination dates will be announced in the first session</td>
<td>1 term paper (Hausarbeit) or 1 written exam (Klausur) or 1 oral exam (mündliche Prüfung) or 1 Portfolio</td>
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### Form of instruction

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<th>Comment</th>
<th>SWS</th>
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<th>Workload of compulsory attendance</th>
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<td>SoSe oder WiSe</td>
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| Präsenzzeit Modul insgesamt | 56 h |

121 / 366
### 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?
- 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


Links

http://www.uni-oldenburg.de/accounting

Language of instruction

English

Duration (semesters)

1 Semester

Module frequency

jährlich

Module capacity

unlimited

Modullevel / module level

Modulart / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination

Prüfungszeiten

Type of examination

Final exam of module

during the semester

portfolio

Form of instruction

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
- 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

Links
www.fk2.uni-oldenburg.de/InstBWL/Rewe/

Languages of instruction
German, English

Duration (semesters)
1 Semester

Module frequency
jährlich

Module capacity
unlimited

Modullevel / module level

Modulart / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination
Prüfungszahlen
Type of examination

Final exam of module
end of semester
portfolio or written exam

Form of instruction
Comment
SWS
Frequency
Workload of compulsory attendance

Lecture
2

Exercises
2

Präsenzzeit Modul insgesamt
56 h
### wir842 - Banking

<table>
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<tr>
<td>Modulkürzel</td>
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<td>Credit points</td>
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<tr>
<td>Workload</td>
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**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)
- Lehrende, Die im Modul (Prüfungsberechtigt)

**Prerequisites**
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.

**Literatureempfehlungen**
- Berger / Molyneux / Wilson (Eds.): The Oxford Handbook of Banking, latest edition, Oxford University Press
- 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

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
<thead>
<tr>
<th>Prüfungszeiten</th>
<th>Type of examination</th>
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<tbody>
<tr>
<td>typically at the end of the semester; potential mid-term examination dates will be announced in the first session</td>
<td>1 term paper (Hausarbeit) or 1 written exam (Klausur) or 1 oral exam (mündliche Prüfung) or 1 Portfolio</td>
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</table>

**Form of Instruction**
Lecture

**SWS**
4

**Frequency**

**Workload Präsenzzzeit**
56 h
Financial Risk Management

The aim of the course is to provide students with a thorough knowledge of how to identify, classify, measure, and manage different types of financial business risks. In particular, we will discuss the properties and potential applications of derivatives in financial risk management. Upon completion of this module, students

- will have a sound understanding of the concept of risk management, and will be able to distinguish different types of financial risks and risk management approaches;
- will be able to devise hedging strategies, arbitrage strategies, and speculative strategies using financial derivatives such as futures contracts, forward contracts, options, and swaps;
- will be able to consistently apply valuation models to determine theoretical prices of financial derivatives.
- will be able to assess limitations of financial derivatives in risk management.

The course provides insights into the theory and practice of modern financial business risk management, including:

- the concept of risk, types of financial risks, and approaches to risk measurement;
- the mechanics of financial markets, including derivatives markets;
- the properties of selected financial instruments, including financial derivatives such as forwards, futures, options, and swaps;
- tools and techniques for managing financial risks.

Highly recommended readings:

Optional readings:

Further readings may be announced during the course.
<table>
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<th>SWS</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Frequency</td>
<td>--</td>
</tr>
<tr>
<td>Workload Präsenzzeit</td>
<td>56 h</td>
</tr>
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</table>
wir844 - Current Topics in AFT

Module label Current Topics in AFT
Modulkürzel wir844
Credit points 6.0 KP
Workload 180 h

Verwendbarkeit des Moduls
- 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)
- Lorenz, Johannes (Module counselling)
- Prokop, Jörg (Module counselling)

Prerequisites
Skills to be acquired in this module
Introducing and applying empirical research methods such as event studies and regression analyses to current questions in AFT through individual projects.

Module contents
Evaluation of current AFT questions

Literaturrempfehlungen

Links
http://www.uni-oldenburg.de/accounting/

Languages of instruction
German, English

Duration (semesters)
1 Semester

Module frequency
jährlich

Module capacity
unlimited

Modullevel / module level

Modulart / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination Prüfungszeiten Type of examination

Final exam of module Essay and presentation

Form of instruction Comment SWS Frequency Workload of compulsory attendance

Lecture 2 28
Seminar 2 28

Präsenzzeit Modul insgesamt 56 h
**wir845 - Advanced Issues in AFT Research**

<table>
<thead>
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<th>Module label</th>
<th>Advanced Issues in AFT Research</th>
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<td>Credit points</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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</table>

**Verwendbarkeit des Moduls**
- 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)
- Dittmer, Jochen (Module counselling)
- Lorenz, Johannes (Module counselling)

**Prerequisites**
Students are required to actively participate in the course by preparing classes, by performing follow-up coursework, and/or by giving presentations according to the rules defined by the lecturer in the first session.

**Skills to be acquired in this module**
The aim of the course is to provide insights into the state-of-the-art of academic research in selected areas of accounting and auditing, finance, and taxation. Upon completion of the module, students will be able to place typical research questions and research designs in the aforementioned areas within a broader context of academic research, and to assess selected contributions' significance.

**Module contents**
The course involves reading and discussing cornerstone journal articles as well as contemporary articles and working papers in accounting/auditing, finance, and/or taxation. Particular emphasis will be placed on the evaluation of the respective studies with respect to their research questions, the methodologies used, and their contributions to the literature.

**Literaturempfehlungen**
Will be announced at the beginning of the course.

**Languages of instruction**
German, English

**Duration (semesters)**
1 Semester

**Module frequency**
unregelmäßig

**Module capacity**
unlimited

**Modullevel / module level**

**ModularArt / typ of module**

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
<thead>
<tr>
<th>Prüfungszeiten</th>
<th>Type of examination</th>
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<tr>
<td>typically at the end of the semester; potential mid-term examination dates will be announced in the first session</td>
<td>1 term paper (Hausarbeit) or 1 written exam (Klausur) or 1 oral exam (mündliche Prüfung) or 1 Portfolio</td>
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**Form of instruction**
Seminar

**SWS**
4

**Frequency**

**Workload Präsenzzzeit**
56 h
wir846 - Project: Enterprise flexibility and flexible people

Module label
Project: Enterprise flexibility and flexible people

Modulkürzel
wir846

Credit points
12.0 KP

Workload
360 h

Verwendbarkeit des Moduls
- 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
- Breisig, Thomas (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Breisig, Thomas (Module counselling)

Prerequisites
None

Skills to be acquired in this module
After participation in the seminar
- the students know different methods and techniques of scientific work and can apply them successfully;
- the students are able to work in a research-oriented way;
- know the importance of theory building in the scientific process and can work independently with it;
- the students have in-depth knowledge of the project topic dealt with in each case with reference to organization and/or personnel;
- the students have the ability to establish a relationship between theory and practice, to critically examine it and to work out solutions;
- are able to place a specific question in the context of the scientific discussion in the field of organization and human resources and to situate, reflect and evaluate it accordingly;
- know the basics of empirical work and are able to independently collect qualitative/quantitative data, evaluate them, present the results and discuss them critically;
- are able to present their own research results, to document their findings in a scientific report according to the accepted rules of scientific work and to represent a point of view in the scientific debate in these subject areas.
- the students are able to find their way in complex learning situations and to work in a problem-oriented manner;
- the students are able to carry out independent research work in a team situation together with other students.

Module contents
The module consists of four project courses and starts in the summer semester. Initially, the lecturers provide a (changing) framework topic from the field of management, organization and personnel (e.g. cooperation and company networks, flexibilization of working conditions, corporate health management). Topics of current research projects of the chair are also included. The individual topics within the framework question are then the subject of student participation. In concrete terms, this means that the lecturers give the students suggestions and initiate topic-finding processes, e.g. by means of metaphor-supported moderation. Work is done alternately in plenary sessions and in small groups under the supervision of the teachers. The project topics are worked on in greater depth in the small student groups.

For methodological-didactic reasons, it is essential that the module runs over two semesters. In the first semester, the theoretical-conceptual basics are worked out, main topics are explored, the basics of empirical work are taught and the course is set for the empirical element to be worked on in small groups. First (especially theoretical-conceptual) results as well as concretizations of the empirical project are presented by the students. The second semester is used to deepen the knowledge and application of empirical work, to work on the empirical part and to write a final scientific report. The results are also presented to the plenary session.
The project module is dominated by forms of active, non-receptive learning. The teachers have primarily a supporting function of information transfer, moderation, consultation and coordination.

Literatureempfehlungen

Literature (excerpt):


Fachliteratur: Unterschiedlich je nach Rahmenthema

Links

www.uol.de/orgpers

Language of instruction

German

Duration (semesters)

2 Semester

Module frequency

Annually

Module capacity

unlimited

Modul level / module level

MM (Mastermodul / Master module)

Modulart / typ of module

Wahlpflicht / Elective

Lehr-/Lernform / Teaching/Learning method

Methods and techniques of empirical social research; basic modules in business administration, especially organization and human resources management

Vorkenntnisse / Previous knowledge

Examination

Prüfungszeiten

Type of examination

Final exam of module

Across the two semesters

Project report or oral examination or portfolio (to be determined and announced by the instructor at the beginning of the course).

Form of instruction

Comment

SWS

Frequency

Workload of compulsory attendance

Project seminar

4

SoSe oder WiSe

56

Colloquium

4

SoSe oder WiSe

56

Präsenzzeit Modul insgesamt

112 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:
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites:
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

Modullevel / module level
Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge
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

Form of instruction
Comment
SWS
Frequency
Workload of compulsory attendance
Lecture
2
28
Exercises
2
28
Präsenzzeit Modul insgesamt
56 h
wir848 - Basic theories of Organisation and Human Resources

Module label | Basic theories of Organisation and Human Resources
Modulkürzel | wir848
Credit points | 6.0 KP
Workload | 180 h

Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

Zuständige Personen
- Gilbert, Jonathan (Module counselling)
- Breisig, Thomas (Prüfungsberechtigt)
- Gilbert, Jonathan (Prüfungsberechtigt)
- Breisig, Thomas (module responsibility)

Prerequisites
Skills to be acquired in this module
Students get to know central theories of organisation and human resources (HR). They are empowered to apply theories in order to explain practical phenomena and to solve practical problems. The ability to put on different "theory glasses" while observing and analysing various organisational and HR practices is fostered. Students learn to deal with different theories in a conscious and critical way, especially through case studies, group work and discussions.

Upon completion of the module, students will:
- be able to explain various classic and modern theories of organisation and human resource theories, differentiate them and reflect them critically;
- be able to apply the theoretical and abstract ways of thinking and perception so as to transfer them on operational decisions;
- develop skills of self-reflection (supported by the technical and didactical concepts).

Module contents
Students receive deeper insights into classical and modern theories of organisation and human resource, including:
- Weber's theory of bureaucracy
- Taylor's principles of Scientific Management
- Human Relations approach
- Behavioural decision theory
- Situational approach
- Micro-political approaches
- New Institutional Economics
- Theories of motivation
- Theories of leadership

The presentations and discussions within the seminars also offer possibilities to deepen and broaden these topics according to the student’s interest and latest developments in theory and practice.

Literaturempfehlungen

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

Reference text
Die Veranstaltung ist im Master Wirtschafts- und Rechtswissenschaften in den Schwerpunkten ManECo und FUGO verwendbar.

Modullevel / module level
133 / 366
<table>
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<tr>
<th>Modulart / typ of module</th>
<th>Lehr-/Lernform / Teaching/Learning method</th>
<th>Vorkenntnisse / Previous knowledge</th>
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<th>Examination</th>
<th>Prüfungszeiten</th>
<th>Type of examination</th>
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<td>Final exam of module</td>
<td>Depending on the type of examination during the lecture period, at the end of the lecture period or at the end of the semester</td>
<td>Seminar paper or presentation or written exam or oral exam or portfolio or project report (will be determined and announced at the beginning of the semester by the lecturer)</td>
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<td>Seminar</td>
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**Präsenzzeit Modul insgesamt**: 56 h
**wir849 - Advanced Entrepreneurship**

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<td>Workload</td>
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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Zuständige Personen**
- Nicolai, Alexander (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**
- none

**Skills to be acquired in this module**
The students will learn the fundamentals of the topic Entrepreneurship, including the challenges of founding enterprises and entrepreneurial action in established companies.

**Module contents**
This module deals with the development of business ideas and its realization in business models as well as its perception and evaluation. The content of the lecture further includes issues relating to team-building, resources, and finance, as well as establishing a business plan, the question of the appropriate legal form of an organization, and the specific challenges in the growth stage. Particular aspects will be amplified by guest lecturers from companies.

**Literaturempfehlungen**
Links
http://www.uni-oldenburg.de/wire/entrepreneurship/lehrangebot/veranstaltungen/

**Language of instruction**
German

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Reference text**
The module consists of a lecture and a seminar. Alternatively, in this module the seminar Eco-Venturing Projekt- and Präsenzseminar are offered.

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

<table>
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**Form of instruction**

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<tr>
<td>Project seminar</td>
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**Präsenzzeit Modul insgesamt**
56 h
### wir850 - Start-up Consulting

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<td>- Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule UF - BWL</td>
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<td></td>
<td>- Master's Programme Sustainability Economics and Management (Master) &gt; Additional Modules</td>
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<td>Zuständige Personen</td>
<td>Birkner, Stephanie (module responsibility)</td>
</tr>
<tr>
<td>Prerequisites</td>
<td>Keine</td>
</tr>
<tr>
<td>Skills to be acquired in this module</td>
<td>Ziel des Moduls ist, den Studierenden interdisziplinäre Perspektiven auf die Beratung (Themen, Personen, Qualifikation) im besonderen Fokus der Begleitung von Gründungsvorhaben näher zu bringen. Das Modul „Gründungsberatung“ bietet Studierenden die Möglichkeit, sich sowohl wissenschaftlich als auch anwendungsorientiert mit den Besonderheiten und (zukünftigen) Professionalisierungsherausforderungen der Beratung von Gründern/Gründerinnen zu beschäftigen. Zugleich erhalten Sie Einblicke in die Gründernszene. Über die Einbindung eines Gründungsteams als Fallstudiengänger eröffnet sich den Studierenden die Gelegenheit, ihr Beratungskonzepte unter realen Bedingungen zu entwickeln, zu testen und zu evaluieren.</td>
</tr>
<tr>
<td>Module contents</td>
<td>Das Modul dient der individuellen Profilbildung der Studierenden und fördert zugleich fachliche, methodische und soziale Kompetenzen. Hierunter fallen:</td>
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<tr>
<td></td>
<td>- Beratungselbstverständnisse und –konzepte</td>
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<tr>
<td></td>
<td>- Besonderheiten der Gründernszene</td>
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<td>- Projektorientiertes Lernen</td>
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<td>- Gruppendynamische Prozesse</td>
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<td>Angaben erfolgen im Modul</td>
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<td>Links</td>
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<td>Prüfungszeiten</td>
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Languages of instruction: German, English
wir852 - International Management

Module label: International Management
Modulkürzel: wir852
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls:
- 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:
- Junker-Michel, Mareike (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites:
- keine

Skills to be acquired in this module:
The module consists of lecture as well as seminar elements which interlink with each other on a technical and didactical level. By alternating lectures, discussions, and training elements, students get to know the theoretical basics as well as the practical relevance of the module topics. They get the chance to integrate themselves, their theoretical knowledge and practical experiences, and to exchange views with the other students and the lecturer. Different teaching and learning methods support the student’s professional, methodological, social-communicative, and personal competences, e. g. via station learning, role plays and debates, thesis discussions and case study analysis. They work within the entire group as well as small groups.

Attending the course, students:
- develop a solid knowledge of this broad subject and are able to relate the various scientific and practical findings with each other and also understand them on a macro-level;
- understand the complex issues, challenges and fields of action in International Management;
- are able to analyse, interpret and manage international economic and business issues within heterogeneous (above all cultural) fields of stakeholders and environments;
- can effectively analyse and apply the strategic, structural and cultural instruments in International Management according to the specific practical context;
- develop skills of self-reflection (supported by the technical and didactical concepts) 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 International Management and to interlink, reflect and evaluate it accordingly.

Module contents:
Students gain theoretical as well as practical insights in the backgrounds and specific characteristics of International Management. A specific focus will (as a last point) be laid on international Human Resource Management as it provides notably relevant issues in international business administration.

Students deal with foundations, challenges and possible fields of action within the following topics:

- Economic internationalisation and the international firm
  - Characteristics, development and relevance
  - Terminological differentiation and attribution
  - Research and explanatory approaches
- Environment and orientation of international corporations
  - Culture and management
  - Fields and forms of strategy
  - Organisation by structure and processes
  - Responsibility and public affairs
- Relevance of and fields in international Human Resource Management
  - Requirements and organisation of the central HR areas
  - Recruitment and selection
  - Expatriation of employees
  - Intercultural management
  - Social management

The presentations and discussions also offer possibilities to deepen and
broaden these topics according to the students interests and latest developments in theory and practice.

Literaturempfehlungen


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

Module level / module level

Modulart / typ of module

Lehr- / Lernform / Teaching/ Learning method

Vorkenntnisse / Previous knowledge

Examination

Prüfungszeiten

Type of examination

Final exam of module

Depending on the type of examination during the lecture period, at the end of the lecture period or at the end of the semester Seminar paper or presentation or written exam or oral exam or portfolio or project report (will be fixed and announced at the beginning of the semester by the lecturer)

Form of instruction

Comment

SWS

Frequency

Workload of compulsory attendance

Lecture

2

28

Seminar

2

28

Präsenzzeit Modul insgesamt

56 h
Module label: Digital Transformation: Strategies and Sustainability

Modulkürzel: wir886

Credit points: 6.0 KP

Workload: 180 h (4 SWS (56h))

Verwendbarkeit des Moduls:
- Master Applied Economics and Data Science (Master) > Specialization
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-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
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Zuständige Personen:
- Lehrenden, Die im Modul (Prüfungsberechtigt)
  - Hoppmann, Jörn (module responsibility)

Prerequisites:
Skills to be acquired in this module:
- know basic definitions, trends and application areas of digitalization
- be able to assess the economic effects of digitalization
- understand corporate strategies and business models in the context of digital transformation
- know how companies should design processes and structures to promote digitalization in organizations
- have an overview of social, legal and ethical aspects of digitalization
- assess the environmental impact of digitalization
- evaluate digital products, services and business models using ethical and sustainable guidelines
- independently develop proposals for the integration of ethical, social and ecological criteria in digitalization projects and processes

Module contents:
The module "Digital Strategy and Sustainability" provides insights into the role digitalization for companies and the associated social discourse. The digital transformation leads to the emergence of new business models, markets and forms of interaction. This requires comprehensive changes in strategic orientation as well as in business processes and structures. In addition, new regulations and standards are required at the societal level in order to meet the ethical, ecological, and societal challenges posed by digitalization. In the first part of the seminar, students are familiarized with the basics and application areas of digitalization as well as the economic, social, and ecological implications. Toward this end, important questions in the context of digital transformation will be raised and discussed drawing on company case studies. Exemplary questions that will be dealt with in this context are:
- What are the technological drivers of digitalization and what trends can be observed?
- What is the impact of digital transformation on industries and companies?
- How can companies design strategies, business models, processes and structures to address the digital transformation?
- What are the consequences of digitalization on a societal and legal level?
- How does the digital transformation affect the natural environment?
- How can social, ethical, and ecological aspects be integrated into digital products, services and business models?

In the second part of the course, students will develop digital business models in teams under the guidance of experienced coaches, taking into account economic, ecological and social/ethical criteria. The results are presented to the other students and company representatives and will be summarized in a term paper. An important part of the term paper is the critical reflection of current methods used to develop digital business models with regard to sustainability criteria.

Literaturempfehlungen:

Links:

Language of instruction: English
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**Module label**
Operations Management

**Modulkürzel**
wir896

**Credit points**
6.0 KP

**Workload**
180 h

**Verwendbarkeit des Moduls**
- Master Applied Economics and Data Science (Master) > Specialization
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

**Zuständige Personen**
- Busse, Christian (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**
Skills to be acquired in this module

**Module contents**
Die Vorlesung behandelt voraussichtlich folgende Themen:
- Nachfrageprognose
- Process Management
- Production Planning
- Process Planning
- Revenue Management
- Behavioral Operations Management

**Literaturempfehlungen**

**Links**
https://www.uni-oldenburg.de/produktion

**Language of instruction**
English

**Duration (semesters)**
1 Semester

**Module frequency**
yährlich

**Module capacity**
unlimited

**Modulelevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**
Prüfungszeiten
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Am Ende des Semesters
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**Präsenzzeit Modul insgesamt**
56 h
In der zum Modul gehörigen Vorlesung werden vor allem formalanalytische Modelle erarbeitet, mit denen Probleme in Wertschöpfungsketten beschrieben und im Rahmen der Modellanahmen optimiert werden können. Hiermit sollen die Studierenden eine Kompetenz zur unternehmensübergreifenden Analyse der gesamten Wertschöpfungskette (Supply Chain) erwerben, mit Hilfe derer sie diese nicht nur verstehen, sondern idealerweise auch verbessern können. Im begleitenden Seminar werden mithilfe von in Gruppen verfassten Hausarbeiten aktuelle Fragestellungen und Diskussionen im Supply Chain Management aufgearbeitet und bewertet. Das Seminar baut ergänzend zur Vorlesung auf konzeptioneller und empirischer Forschung auf. Hiermit lernen die Studierenden wissenschaftliche Diskurse zu praktisch relevanten und nur schwer modellierbaren Herausforderungen des Supply Chain Managements kennen. Ferner werden die Fähigkeiten zum wissenschaftlichen Arbeiten, zur Teamarbeit und zum Präsentieren vor großen Gruppen trainiert.

### Module contents

Die Vorlesung behandelt voraussichtlich folgende Themen: Grundlagen der Supply Chain, Strategischer Fit, Netzwerk- und Standortplanung, Bestandsmanagement, Produkt- und Prozessdesign, Supply-Chain-Koordination, Vertragsdesign, Transport in der Supply Chain, Nachhaltiges Supply Chain Management

### Literaturempfehlungen


### Links

https://www.uni-oldenburg.de/produktion
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### Module Information

**Module label**
International Sustainability Management

**Modulkürzel**
wir902

**Credit points**
6.0 KP

**Workload**
180 h

**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-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)
- Master's programme Social Sciences (Master) > Wahlpflichtmodule anderer Institute und Departments
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules
- Master's Programme Water and Coastal Management (Master) > Socioeconomics

**Zuständige Personen**
- Siebenhüner, Bernd (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Wegner, Alkje (Prüfungsberechtigt)
- Sievers-Glotzbach, Stefanie (Prüfungsberechtigt)

**Prerequisites**
No

**Skills to be acquired in this module**
- Knowledge on the basic concepts and strategies of sustainability management related to corporate practice:
  * Sustainability: Basic concepts, strategies,
  * Domestic and international challenges for business,
  * Business case for sustainable development,
  * Integrative concepts of sustainable corporations,
  * Sustainable strategies,
  * Management instruments
- Discussing topics of international sustainability management with students from different scientific disciplines.
- Ability to present and evaluate different concepts and instruments of international sustainability management

**Module contents**
This module consists of a one lecture and one seminar (2 weekly contact hours per lecture/seminar) dealing with basic concepts and strategies of sustainability management within corporations. Both, lecture and seminar give an overview of current sustainability strategies for companies and present a variety of instruments to integrate and initiate sustainable development within corporations. While the lecture focuses more on theoretical approaches and introduces basic concepts of corporate sustainability management, the seminar provides a variety of case studies and business cases to demonstrate different concepts and instruments of sustainability management. The seminar provides the possibilities for inter- and transdisciplinary exchange and discussions.

**Literaturempfehlungen**
- CSM, University of Lueneburg (Schaltegger, Herzig, Kleiber, Müller), http://www2.leuphana.de/umanagement/csm/content/nama/downloads/pdf-dateien/nmu_ts_engl_final.pdf
- Charter, Martin/Tischner, Ursula (Eds.) (2001): Sustainable Solutions, Developing Products and Services for the Future, Sheffield: Greenleaf;

**Links**

**Language of instruction**
English
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**wir913 - Practical Project in Sustainability Economics and Management**

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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Sustainability Economics and Management (Master) > Akzentmodule

**Zuständige Personen**
- Siebenhüner, Bernd (Prüfungsberechtigt)
- Busse, Christian (Prüfungsberechtigt)
- Siebenhüner, Bernd (module responsibility)

**Prerequisites**
No

**Skills to be acquired in this module**
- Methods of project management
- Introduction into the methods of qualitative empirical research
- Introduction into approaches to time management
- Identification of individual or team projects in sustainability management (case studies, empirical studies, marketing concepts)
- Self organized work on individual or team projects
- Mid-term and final presentation of project results

**Module contents**
This module consists of two seminars (2 weekly contact hours per seminar) dealing with several topics from the broad field of sustainability, economics and management during term.

The module’s intention is to integrate current research activities of the University from the research areas of sustainability, economics and management into teaching activities. The Module provides students the possibility to actively participate in current research at Oldenburg University. The module’s seminars each year deal with different projects and are thus designed each year by a different group of Oldenburg located researchers. This teaching concept provides the interface between theory and application of scientific theories into research practise. Thus, this module also introduces research work at universities in general.

**Literaturempfehlungen**
Depending on the topic and content of each seminar

**Links**

**Language of instruction**
English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

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**Form of instruction**
Course or seminar

**SWS**
4

**Frequency**
SoSe und WiSe

**Workload Präsenzzeit**
56 h
wir919 - Topics in Sustainability Economics and Management I

<table>
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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Socioeconomics

**Zuständige Personen**
- Siebenhüner, Bernd (Prüfungsberechtigt)
- Sievers-Glotzbach, Stefanie (Prüfungsberechtigt)
- Wolter, Hendrik (Prüfungsberechtigt)
- Siebenhüner, Bernd (module responsibility)

**Prerequisites**
- Skills to be acquired in this module
  - Learning about sustainability, economics and management in different scientific contexts.
  - Understanding the complexity of sustainability, economics and management.
  - Discussing topics of sustainability, economics and management with students from different scientific disciplines.
  - Ability to present and evaluate different concepts of sustainability, economics and management

**Module contents**
- This module consists of two seminars (2 weekly contact hours per seminar) dealing with selected topics from the broad field of sustainability, economics and management. Out of a variety of several seminars the student can choose two most suitable seminars depending on individual choices. The seminars and the seminar contents vary each semester to provide topics relevant for current discussions within the broad field of sustainability, economics and management. Intentionally seminars from several research fields and faculties are offered to also combine different point of views and to bring students from different scientific backgrounds together. The seminars provide the possibilities for inter- and transdisciplinary exchange and discussions.

**Literaturempfehlungen**
- Depending on the topic and content of each seminar

**Links**
- English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- yearly

**Module capacity**
- unlimited

**Modullevel / module level**

**Modulart / type of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**
- Prüfungszeiten
- Type of examination

**Final exam of module**
- to be announced during the seminar
- Term paper, presentation or oral exam

**Form of instruction**
- Seminar

**SWS**
- 4

**Frequency**

**Workload Präsenzzeit**
- 56 h
Module label: Sustainable Supply Chain Management

- **Module label**: Sustainable Supply Chain Management
- **Modulkürzel**: wir921
- **Credit points**: 6.0 KP
- **Workload**: 180 h
- **Verwendbarkeit des Moduls**
  - Master Applied Economics and Data Science (Master) > Specialization
  - Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-BWL
  - Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
  - Master's Programme Sustainability Economics and Management (Master) > Akzentmodule

**Zuständige Personen**
- Busse, Christian (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Busse, Christian (Module counselling)

**Prerequisites**

**Skills to be acquired in this module**

By focusing on sustainability from an intra- and inter-organizational perspective, this module aims to equip students with an in-depth knowledge of the sustainability-related challenges and problems within supply chain management and suggests some tools for managing the same. It further seeks to capacitate students to understand and analyze the trade-offs and conflicts of targets within sustainable supply chain management. The content is closely linked to the latest research in the field, providing a theoretical understanding (within the lecture) while using real-world case examples (within the seminar) to develop a practical understanding simultaneously. Students will be able to connect theory with practice and get a taste of real-life corporate scenarios or lay a foundation for possible master theses. Further, working in groups will help students brush up their team management skills, and the final report shall accustom them to the intricacies of scientific writing.

**Module contents**

This masters-level module focuses on how firms could practically manage sustainability in its supply chains. Two broader perspectives, as detailed below, guide the coursework:

1) The material flow perspective approaches SSCM with sustainably managing physical flows and processes within a firm’s operations and upstream (and downstream) supply chain links. Individual (lecture) sessions are built around the following topics: Introduction to Sustainability and Supply Chain Management; Introduction to Sustainable Supply Chain Management; Sustainable Product Development & Lean and Green; Workplace Health and Safety; Sustainable Transportation; Sustainable Warehousing & Sustainable Packaging; and Closed-Loop Supply Chain Management

2) The relationship perspective further adopts a more direct managerial viewpoint on inter-firm relations. Individual (lecture) sessions discuss the following topics: Stakeholder Management; Legitimacy, Decoupling & Greenwashing; Supply Chain Sustainability Risks; Sustainable Supplier Management; and Supply Chain Sustainability Dilemmas

Some of the theoretical perspectives discussed within the lecture sessions will be prepared by case studies of well-known companies such as Walmart, DHL, HP, Volkswagen, Lidl, and Apple.

**Literaturempfehlungen**

The lecture content has been developed from various research publications, rather than a textbook. Students are encouraged to read some of the original publications as amendments to the lecture. The case studies will mostly be based on professionally written cases. Scholarly publications/articles, as well as the case study documents, will be provided and discussed throughout the sessions.

**Links**

- **Language of instruction**: English
- **Duration (semesters)**: 1 Semester
- **Module frequency**: Yearly in the summer term
- **Module capacity**: unlimited
- **Reference text**: This module is offered in the summer term. For a more detailed description of course content and organization, please note the syllabus that will be made
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<tr>
<td>28</td>
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### wir923 - Advanced Research Topics in Sustainable Supply Chain Management

<table>
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<th>Advanced Research Topics in Sustainable Supply Chain Management</th>
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<tr>
<td>Workload</td>
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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Zuständige Personen**
- Busse, Christian (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Dahiya, Satwant (Module counselling)

**Prerequisites**
- Erfolgreiche Belegung des Moduls "Sustainable Supply Chain Management" (wir921)

**Skills to be acquired in this module**
The module helps students to specialize in research in the field of sustainable supply chain management by developing their substantive and theoretical expertise and by augmenting their methodological expertise. Students hone their skills in gathering, reading, understanding, and synthesizing scholarly articles using different methods. They may also practice their data collection and data analysis skills. Moreover, students further develop their academic writing, reviewing, presentation, and discussion skills.

**Module contents**
This masters-level module focuses on selected topics pertaining to the relationship perspective of sustainable supply chain management, comprising topics such as Stakeholder Management; Legitimacy, Decoupling & Greenwashing; Supply Chain Sustainability Risks; Sustainable Supplier Management; and Supply Chain Sustainability Dilemmas.

**Literaturempfehlungen**
Selected scholarly research articles will be used throughout the module.

**Language of instruction**
English

**Duration (semesters)**
1 Semester

**Module frequency**
Irregular frequency

**Module capacity**
15

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**
Type of examination
- Final exam of module
- Portfolio or Report or Presentation (depending on the specific courses offered)

**Form of instruction**
Seminar

**SWS**
4

**Frequency**
SoSe oder WiSe

**Workload Präsenzzeit**
56 h
**wir925 - Innovations for Sustainable Operations**

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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Zuständige Personen**
- Busse, Christian (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Dahiya, Satwant (Module counselling)

**Prerequisites**
Erfolgreiche Belegung mindestens eines der Module „Sustainable Supply Chain Management“ (wir921), „Supply Chain Management“ (wir899), „Operations Management“ (wir896) und „Innovation Management“ (wir832)

**Skills to be acquired in this module**
Students become acquainted with emergent innovations for sustainable operations, they evaluate such innovations and (co-)design others. They learn to evaluate their actual or conjectured economic, social and/or ecologic effectiveness, drawing on the design science framework and/or theoretical discourses in the field.

**Module contents**
The module helps students to specialize on the intersection of operations and supply chain management, sustainability management, and innovation management. The specific topics align closely with the most up-to-date applied research topics.

**Literaturempfehlungen**
Selected scholarly research articles will be used throughout the module.

**Languages of instruction**
German, English

**Duration (semesters)**
1 Semester

**Module frequency**
Irregular frequency

**Module capacity**
15

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**
Portfolio or Report or Presentation (depending on the specific courses offered)

**Form of instruction**
Seminar

**SWS**
4

**Frequency**
SoSe oder WiSe

**Workload Präsenzzeit**
56 h
**Eco-Venturing**

**Module label**
- Eco-Venturing

**Module label**
- wir938

**Credit points**
- 6.0 KP

**Workload**
- 180 h

**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-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
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Zuständige Personen**
- Fichter, Klaus (Module counselling)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Fichter, Klaus (module responsibility)

**Prerequisites**
- none

**Skills to be acquired in this module**

The main target of the "Eco-Venturing" module is to develop entrepreneurial skills for the development and implementation of environmental innovations and sustainable business ideas. These include:

- the ability to identify new solution needs in the context of sustainable development and the sustainable development goals set by the United Nations,
- Knowledge and skills for the entrepreneurial development and implementation of innovative solutions,
- Knowledge and skills for systematically combining economic (Eco-nomical) and ecological (Eco-logical) objectives and
- the ability to strategically develop "green" business areas and markets.
- The entrepreneurial development and implementation of environmental innovations can relate both to the establishment of new companies and organisations and to the development of new solutions and business ideas within the framework of established companies and organisations (corporate venturing).

**Module contents**

The main focus of the Eco-Venturing module is the development of new or established business start-up concepts. Under of guidance of their lecturer, participants will work together with selected regional business partners who are economically successful and contribute to the protection of the environment and the climate, to promote such start-up concepts. What these concepts have in common is that they address the issue of sustainability.

**Literaturempfehlungen**
- www.start-green.net/tools

**Links**
- www.uni-oldenburg.de/innovation

**Language of instruction**
- German

**Duration (semesters)**
- 1 Semester

**Module frequency**
- Immer im Wintersemester

**Module capacity**
- 25

**Reference text**

The module "Eco-Venturing" is part of the Master's programme "Sustainability Economics and Management (SEM)" and focuses on "Eco-Entrepreneurship". The module "Eco-Venturing" can be taken either individually or in combination with the two other modules of the study focus "Eco-Entrepreneurship" ("wir 920: Advanced Entrepreneurship", "wir 832: Innovation Management"). Two of the three modules must be taken in order to be recognised as a specialisation. The Eco-Venturing module is mandatory (cf. examination regulations for the Master's programme SEM, § 4, para. 4).

The module Eco-Venturing is also available for students of the Master's programme WiRe in the ManECO area and can be credited as the module Advanced Entrepreneurship (wir849 Advanced Entrepreneurship). The same applies to students of the Master's programme in Business Informatics. Here it can also be proven as wir849 Advanced Entrepreneurship.

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

**Prüfungszeiten**

**Type of examination**

- Usually at the end of lectures
- to be announced at the beginning of the course
<table>
<thead>
<tr>
<th>Form of instruction</th>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<tr>
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### wir939 - Topics in Sustainability Economics and Management II

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<tr>
<td>Workload</td>
<td>180 h</td>
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</table>
| Verwendbarkeit des Moduls | - Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-BWL  
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL  
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules  
- Master's Programme Water and Coastal Management (Master) > Socioeconomics |
| Zuständige Personen | - Siebenhüner, Bernd (Prüfungsberechtigt)  
- Sievers-Glotzbach, Stefanie (Prüfungsberechtigt)  
- Wolter, Hendrik (Prüfungsberechtigt)  
- Siebenhüner, Bernd (module responsibility) |
| Prerequisites | No                                                  |
| Skills to be acquired in this module | Learning about sustainability, economics and management in different scientific contexts.  
Understanding the complexity of sustainability, economics and management.  
Discussing advanced topics of sustainability, economics and management with students from different scientific disciplines.  
Ability to present and evaluate different concepts of sustainability, economics and management. |
| Module contents | This module consists of two seminars (2 weekly contact hours per seminar) dealing with selected topics from the broad field of sustainability, economics and management. Out of a variety of several seminars the student can choose two most suitable seminars depending on individual choices. The seminars and the seminar contents vary each semester to provide topics relevant for current discussions within the broad field of sustainability, economics and management. Intentionally seminars from several research fields and faculties are offered to also combine different point of views and to bring students from different scientific backgrounds together. The seminars provide the possibilities for inter- and transdisciplinary exchange and discussions. |
| Literatureempfehlungen | Depending on the topic and content of each seminar |
| Language of instruction | English |
| Duration (semesters) | 1 Semester |
| Module frequency | jährlich |
| Module capacity | unlimited |
| Modullevel / module level |  |
| Modulart / typ of module |  |
| Lehr-/Lernform / Teaching/Learning method |  |
| Vorkenntnisse / Previous knowledge |  |
| Examination | Prüfungszeiten | Type of examination |
| Final exam of module | To be announced during the seminar | Term paper, presentation or oral exam |
| Form of instruction | Seminar |
| SWS | 4 |
| Frequency |  |
| Workload Präsenzzeit | 56 h |
**wir836 - Quantitative Studies in AFT**

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<td>wir836</td>
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<tr>
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<td>Verwendbarkeit des Moduls</td>
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<tr>
<td>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule AFT - BWL</td>
<td></td>
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<tr>
<td>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - BWL</td>
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<tr>
<td>Zuständige Personen</td>
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<tr>
<td>• Prokop, Jörg (module responsibility)</td>
<td></td>
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<tr>
<td>• Lorenz, Johannes (module responsibility)</td>
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<tr>
<td>• Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
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</tr>
<tr>
<td>Prerequisites</td>
<td></td>
</tr>
<tr>
<td>Skills to be acquired in this module</td>
<td>The aim of the course is to provide insights into the economics of accounting, finance, and/or taxation from the perspective of a quantitative researcher. Upon completion of the module, students will be familiar with typical quantitative models and research approaches in the respective field and will be able to develop their own research designs</td>
</tr>
<tr>
<td>Module contents</td>
<td>The course involves reading and discussing empirical research in accounting, finance, and/or taxation, and working with quantitative models in at least one of these areas.</td>
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<td>Module frequency</td>
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<td>Module capacity</td>
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<td>Students are required to actively participate in the course by preparing classes, by performing follow-up coursework, and/or by giving presentations according to the rules defined by the lecturer in the first session.</td>
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<td>MM (Mastermodul / Master module)</td>
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<td>Modulart / typ of module</td>
<td>Wahlpflicht / Elective</td>
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<tr>
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<tr>
<td>Vorkenntnisse / Previous knowledge</td>
<td>The course is intended for master’s students with a specialization in Accounting, Finance, Taxation (AFT).</td>
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<tr>
<td>Examination</td>
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<tr>
<td>Prüfungszeiten</td>
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<tr>
<td>Type of examination</td>
<td></td>
</tr>
<tr>
<td>Final exam of module</td>
<td>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</td>
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<tr>
<td>Lecture</td>
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<td>Exercises</td>
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### wir840 - Tax planning and tax effects

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<tr>
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<td>- Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - BWL</td>
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</table>

**Zuständige Personen**

**Prerequisites**

**Skills to be acquired in this module**

**Module contents**

**Literaturempfehlungen**

**Links**

**Language of instruction** German

**Duration (semesters)** Semester

**Module frequency**

**Module capacity** unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

**Final exam of module**

**Prüfungszeiten**

**Type of examination**

**Form of instruction**

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**Präsenzzeit Modul insgesamt** 0 h
**wir898 - Strategic Sustainability Management**

**Module label**
Strategic Sustainability Management

**Modulkürzel**
wir898

**Credit points**
6.0 KP

**Workload**
180 h

**Verwendbarkeit des Moduls**
- Master Applied Economics and Data Science (Master) > Specialization
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-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)
- Master's Programme Sustainability Economics and Management (Master) > Akzentmodule

**Zuständige Personen**
- Hoppmann, Jörn (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Hoppmann, Jörn (Module counselling)

**Prerequisites**

Skills to be acquired in this module
The students should...

- know and understand basic concepts, instruments and theories in the context of corporate sustainability and corporate social responsibility
- be able to apply conceptual frameworks to analyze and critically question the sustainability of companies
- develop options to improve the sustainability of companies and derive recommendations for their implementation in practice

**Module contents**
The module "Strategic Sustainability Management" provides an overview of the debates on the role of firms for sustainable development from a strategic perspective. The first session will briefly introduce the historical debate on Corporate Sustainability and Corporate Social Responsibility and delineate important concepts. The following sessions will use concrete company case studies as a basis for a critical discussion of questions in the context of corporate sustainability that are of strategic importance for firms. Questions that will be discussed are, amongst others:

- How can one determine whether a firm acts in a socially and ecologically sustainable way?
- Which factors drive and hinder the diffusion of socially and ecologically superior solutions and companies in the market?
- To which extent is there a conflict between firm and market growth on the one hand and sustainability on the other hand?
- Which possibilities does a company have to deal with conflicts between social/ ecological and economic goals?
- How can existing firms and value chains be transformed toward sustainability?
- What is the role of managers and boards of directors for organizational change toward sustainability?
- How does the ownership and financial structure of firms influence their strategy toward sustainability?
- In how far can cooperation and partnerships between organizations help integrate social and ecological aspects in 53 firms?

In addition to discussing these questions by drawing on company case studies, students will be introduced to the corresponding theoretical concepts and frameworks in the academic literature. Also, students will be given the opportunity to test different strategies for implementing sustainability in organizations during a simulation, which allows them to gain first-hand insights into the emerging challenges. Toward the end of the course, students will apply and deepen the knowledge they have gathered over the semester by writing a seminar thesis.

**Literaturempfehlungen**

**Links**

**Languages of instruction**
German, English

**Duration (semesters)**
1 Semester
<table>
<thead>
<tr>
<th><strong>Module frequency</strong></th>
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<td><strong>Modulart / typ of module</strong></td>
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<td><strong>Lehr-/Lernform / Teaching/Learning method</strong></td>
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<td><strong>Vorkenntnisse / Previous knowledge</strong></td>
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<tr>
<td><strong>Examination</strong></td>
<td>Prüfungszeiten</td>
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<td>Comment</td>
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<tr>
<td>Lecture</td>
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<td>Seminar</td>
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<tr>
<td><strong>Präsenzzzeit Modul insgesamt</strong></td>
<td>56 h</td>
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Module label: Information Technology Law

Modulkürzel: wir806
Credits: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls

- Bachelor's Programme Business Informatics (Bachelor) > Wahlbereich Informatik, Kultur und Gesellschaft
- Bachelor's Programme Computing Science (Bachelor) > Wahlbereich Informatik, Kultur und Gesellschaft
- Master Applied Economics and Data Science (Master) > Specialization
- Master of Education Programme (Gymnasium) Computing Science (Master of Education) > Pflichtmodule
- Master of Education Programme (Hauptschule and Realschule) Computing Science (Master of Education) > Mastermodule more...
- Master of Education Programme (Vocational and Business Education) Computing Science (Master of Education) > Recht und Gesellschaft
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Informatics (Master) > Recht und Gesellschaft
- Master's Programme Computing Science (Master) > Module aus anderen Studiengängen

Zuständige Personen

- Rott, Peter (module responsibility)
- Rott, Peter (Module counselling)

Prerequisites: not applicable

Skills to be acquired in this module

The students are familiar with the effects of digitalisation with its chances and risks in European and German private law and, in particular, consumer law. They obtain knowledge of specific areas of digitalised private law and consumer law with particular relevance for their future professional practice, are able to solve consumer law cases in a goal-oriented way, are able to find approaches for legal problems as well as recognise liability risks and how to deal with them, and are, in contract negotiations, able to recognise the requirements for regulation and to evaluate its consequences.

Module contents

This module conveys how new technologies impact on private law and, in particular, on consumer law. It focuses on the (modified) interpretation of existing laws but even more on the reactions of the EU and national legislators and of the judiciary to new technological developments. The module discusses, among others, distance selling law, digitalised sales law and product liability law, the law of digital content and digital services, unfair commercial practices on internet and the law of the platform economy. Finally, the module looks at enforcement.

Literaturempfehlungen

to be announced in the first lecture

Links

Language of instruction: German
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited
Modullevel / module level: MM (Mastermodul / Master module)
Modulart / typ of module: Wahlpflicht / Elective
Lehr-/Lernform / Teaching/Learning method: Lecture and Seminar
Vorkenntnisse / Previous knowledge: basic knowledge of civil law is helpful.

Examination

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<th>Prüfungszeiten</th>
<th>Type of examination</th>
</tr>
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<tbody>
<tr>
<td>159 / 366</td>
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<td>Prüfungszeiten</td>
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<tr>
<td>-------------------------------------</td>
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<td></td>
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<tr>
<td>Form of instruction</td>
<td>Comment</td>
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<tr>
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<tr>
<td>Seminar</td>
<td>2</td>
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</table>
**wir807 - Taxation and Tax Law I**

<table>
<thead>
<tr>
<th><strong>Module label</strong></th>
<th>Taxation and Tax Law I</th>
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</thead>
<tbody>
<tr>
<td><strong>Modulkürzel</strong></td>
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<td><strong>Credit points</strong></td>
<td>6.0 KP</td>
</tr>
<tr>
<td><strong>Workload</strong></td>
<td>180 h</td>
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</tbody>
</table>

**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

**Literaturerempfehlungen**
- 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

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

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

**Form of instruction**
Lecture

**SWS**
4

**Frequency**

**Workload Präsenzzzeit**
56 h
**wir812 - Environmental Law**

<table>
<thead>
<tr>
<th>Module label</th>
<th>Environmental Law</th>
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<tr>
<td>Modulkürzel</td>
<td>wir812</td>
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<tr>
<td>Credit points</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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<tr>
<td><strong>Verwendbarkeit des Moduls</strong></td>
<td>Master's programme Business Administration: Management and Law (Master) &gt; Basismodule</td>
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<tr>
<td></td>
<td>Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule NM-Recht</td>
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<td>Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - Recht</td>
</tr>
<tr>
<td></td>
<td>Master's Programme Business Informatics (Master) &gt; Module der Wirtschafts- und Rechtswissenschaften (Master)</td>
</tr>
<tr>
<td></td>
<td>Master's Programme Computing Science (Master) &gt; Module aus anderen Studiengängen</td>
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<tr>
<td></td>
<td>Master's Programme Sustainability Economics and Management (Master) &gt; Basic and Accentuation Modules</td>
</tr>
<tr>
<td><strong>Zuständige Personen</strong></td>
<td>Meyerholt, Ulrich (Module counselling)</td>
</tr>
<tr>
<td></td>
<td>Godt, Christine (module responsibility)</td>
</tr>
<tr>
<td></td>
<td>Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
</tr>
<tr>
<td><strong>Prerequisites</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Skills to be acquired in this module</strong></td>
<td>Building on the existing knowledge of the participants, the course will deepen knowledge of European and international law, whereby emphasis will be laid on those areas in which the dividing line between state intervention (public law) and market rights (private law) has become blurred. Students will be able to analyze contemporary regulatory techniques inherent in the multilevel system of governance and to assess them from an interdisciplinary (economic and legal) perspective.</td>
</tr>
<tr>
<td><strong>Module contents</strong></td>
<td>The module comprises two courses, one of which will be taught by PD Dr. Meyerholt, and the other together with Prof. Godt. The first course deals with selected issues in environmental law. With the general structure of environmental law as a point of departure, the course content will be taught in a holistic manner that will also incorporate the leading decisions of the higher courts. The second course takes into consideration intra-disciplinary environmental law as situated between public and private economic law, whereby special focus will be laid on the European and international dimensions.</td>
</tr>
<tr>
<td><strong>Links</strong></td>
<td></td>
</tr>
<tr>
<td>Language of instruction</td>
<td>German</td>
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<td>Duration (semesters)</td>
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<td>Module frequency</td>
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<tr>
<td>Module capacity</td>
<td>unlimited</td>
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<tr>
<td><strong>Modullevel / module level</strong></td>
<td></td>
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<tr>
<td><strong>Modularf typ of module</strong></td>
<td></td>
</tr>
<tr>
<td>Lehr- / Lernform / Teaching / Learning method</td>
<td></td>
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<tr>
<td>Vorkenntnisse / Previous knowledge</td>
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<td>Examination</td>
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<td>Prüfungszeiten</td>
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<td>Type of examination</td>
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</tr>
<tr>
<td>Final exam of module</td>
<td>during term</td>
</tr>
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<td>oral presentation and written script</td>
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<tr>
<td>Form of instruction</td>
<td>Lecture</td>
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<td>SWS</td>
<td>4</td>
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<tr>
<td>Frequency</td>
<td>SoSe oder WiSe</td>
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<tr>
<td>Workload Präsenzzeit</td>
<td>56 h</td>
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### wir813 - Competition Law and Intellectual Property

<table>
<thead>
<tr>
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<tr>
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<td>6.0 KP</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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</tbody>
</table>

#### Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht

#### Zuständige Personen
- Godt, Christine (module responsibility)
- Chege, Victoria (Module counselling)

#### Prerequisites
(für WiRe empfohlen): wir815

#### Skills to be acquired in this module
Die Studierenden

- verstehen Grundlagen und Verschränkungen von Wettbewerbsrecht und Geistigem Eigentum
- analysieren und beantworten Rechtsfragen im Schnittfeld von Wettbewerb und Geistigem Eigentum
- beherrschen einschlägige Rechtsprechung und können neue Fragen entsprechend einordnen

#### Module contents
Das Modul enthält zwei Veranstaltungen (wahlweise Vorlesung mit Seminar oder zwei Vorlesungen) und richtet sich an Masterstudierende mit Interesse an Innovation und dynamischem Wettbewerb (zwischen Unternehmen, aber auch zwischen Staaten). Aufbauend auf zuvor vermittelte Grundstrukturen des Europäischen Marktordnungsrechts, stehen Themen auf der Schnittfläche von Wettbewerb und Geistigen Eigentums (Kartell- und Lauterkeitsrecht) im Zentrum der Veranstaltung.

Lehrziele sind einerseits die akademische Durchdringung, andererseits die Einordnung und Beantwortung praktischer Fallgestaltungen. Themen generieren sich aus der betriebswirtschaftlichen Praxis (u.a. etwa Zugang zu ‚standardessentiellen Patente‘: Schutzrechte als Voraussetzung von Unternehmensskooperationen) wie aus volkswirtschaftlichen Fragen (Einfluss des Schutzstandards für Geistiges Eigentum auf Innovation und Direktinvestitionen; Schutzrechte als Marktzugangsbedingungen).

Die Studierenden lernen, Geistiges Eigentum und Wettbewerbsrecht als zwei miteinander verschmierte Rechtsgebiete zu analysieren.

#### Literaturempfehlungen

#### Links

#### Languages of instruction
English, German

#### Duration (semesters)
1 Semester

#### Module frequency
jährlich

#### Module capacity
30

#### Reference text
Vorkenntnisse: Grundlagen Wirtschaftsrecht (Privatrecht/Europarecht)

### Module level / module level

### Modulart / typ of module

### Lehr-/Lernform / Teaching/Learning method

### Vorkenntnisse / Previous knowledge

<table>
<thead>
<tr>
<th>Examination</th>
<th>Prüfungszeiten</th>
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<tbody>
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<td>Referat mit Ausarbeitung</td>
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### Form of instruction
Course or seminar (1 V und 1 S ODER 2 V)

### SWS
4
<table>
<thead>
<tr>
<th>Frequency</th>
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</thead>
<tbody>
<tr>
<td>Workload Präsenzzeit</td>
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</table>
wir815 - Modern Transformations of International and EU Economic Law

Module label: Modern Transformations of International and EU Economic Law

Modulkürzel: wir815

Credit points: 6.0 KP

Workload: 180 h

Verwendbarkeit des Moduls:
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht

Zuständige Personen:
- Godt, Christine (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites:
- Students will be able
  - to describe European and international legal-economic interdependencies
  - apply international and European legal norms and legal issues
  - have a command of English legal terminology.

Module contents:
The module consists of two lectures which deal with changes in policies and institutions of international economic law. One lecture focuses on economic law and institutions as shaped by international law, while the other class is dedicated to EU foreign trade law. A basic knowledge of the institutions of international and EU economic law (WTO, IMF, World Bank, European Commission) is a prerequisite for attending this module. The focus lies in helping students understand the processes of internationalization and Europeanization that inform the current interactions between the different actors on the international plane (companies, states and parastatals). In this module, public and private economic law will be presented as a single unit. The international law part of the module focuses on the rationale and regulation of the major free trade agreements, including dispute settlement. Other topics to be addressed include the conflict of laws and the UN Convention (CISG). The EU law focuses on competition and foreign trade law, including procurement and taxation law.

Literaturempfehlungen:

Links:
- http://www.fk2.unioldenburg.de/InstRW/oeffwr/

Language of instruction: English

Duration (semesters): 1 Semester Semester

Module frequency: jährlich

Module capacity: unlimited

Modullevel / module level:

Modulart / typ of module:

Lehr-/Lernform / Teaching/Learning method:

Vorkenntnisse / Previous knowledge:

Examination:

Prüfungszeiten: End of term (i.e. lecture period).

Type of examination: The examination consists either of term papers or an end of term test. In the case of term papers, students will work on current decisions or policy papers that are to be analyzed and evaluated by processing secondary literature.

Form of instruction: Lecture
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Frequency</td>
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<td>Workload Präsenzzeit</td>
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**wir816 - Digitalisation and Law - Deepening**

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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht

**Zuständige Personen**
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Wendland, Matthias (module responsibility)

**Prerequisites**
Basic knowledge, B.A. with law parts

**Skills to be acquired in this module**
- Participants will understand how digitization affects society and the law. They will learn from selected examples how the law is adapting to digitalization and where the law reaches its limits.
- The module is theory-, method- and application-oriented.
- The module is interdisciplinary: social science, technological and economic issues are integrated into the module alongside legal content.
- Students develop the ability to see law in its social, economic and technological context. They learn to analyze the interactions of law with digitalization.

**Module contents**
- Fundamentals: Digitization as a technological and a cultural development.
- Characteristics of digitization
- Challenge of law through digitization
- Limits of law in the digitized world: selected areas of law as examples

**Literaturempfehlungen**
- Volker Boehme-Neßler, Digitising Democracy. Heidelberg 2020
- Walter Frenz (Hrsg.), Handbuch Industrie 4.0, Heidelberg/Berlin 2020
- Thomas Hoeren u.a. (Hrsg.), Handbuch Multi Media Recht, München 2020

**Links**
- Language of instruction: German
- Duration (semesters): 1 Semester
- Module frequency: Annual
- Module capacity: unlimited
- Modullevel / module level: Wahlpflicht / Elective
- Lehr-/Lernform / Teaching/Learning method: Lecture (WS) Seminar (SoSe)

**Vorkenntnisse / Previous knowledge**

<table>
<thead>
<tr>
<th>Examination</th>
<th>Prüfungszeiten</th>
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<td>Presentation and essay</td>
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<th>VA-Auswahl</th>
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<tbody>
<tr>
<td>Frequency</td>
<td>SoSe oder WiSe</td>
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</table>
Workload Präsenzzzeit 56 h
**wir835 - Taxation and Tax Law II**

<table>
<thead>
<tr>
<th>Module label</th>
<th>Taxation and Tax Law II</th>
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<tbody>
<tr>
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<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
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</tbody>
</table>

**Verwendbarkeit des Moduls**

- 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)

**Skills to be acquired in this module**

The aim of the course is to provide students with a deep and thorough knowledge regarding • Mergers & Acquisition tax and • International taxation

**Module contents**

The course provides a deep insight into Merger & acquisition tax • Taxation of sale of company shares • Admittance of a shareholder • Insertion of operations, partial operations and partner shares in corporate enterprises • Transformation of corporate enterprises into business partnerships • Merger of corporate enterprises • Separation of corporate enterprises and business partnerships International taxation • Taxation of transnational operations in form of direct businesses, permanent establishments and corporate enterprise subsidiaries • Possibilities and limitations regarding the prevention of international double taxation • Profit deferral and problems regarding transfer prices • Problems in the prevention of international low taxation

**Literaturempfehlungen**

- Brähler, Gernot (aktuelle Fassung): Umwandlungssteuerrecht: Grundlagen für Studium und Steuerberaterprüfung • Schaumburg, Harald (aktuelle Fassung): Internationales Steuerrecht: Außensteuerrecht, Doppelbesteuerungsrecht 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**

**Language of instruction**

German

**Duration (semesters)**

2 Semester

**Module frequency**

jährlich

**Module capacity**

unlimited

**Reference text**

Due to a change in the frequency in which the "Mergers & Acquisition Tax" and the "International Taxation" sections are offered starting with the winter semester 2020/21, it is recommended for the winter semester 2019/20, in addition to the module wir 807 "Taxation and Tax Law I", to study the "Mergers & Acquisition Tax" section of the module wir835 at the same time and that the examination on both sections is taken in the summer semester 2020. The course "Mergers & Acquisition Tax" will otherwise only be offered again in the summer semester 2021. From the summer semester 2021 onward it is recommended to study the part "Mergers & Acquisition Tax" of the module wir835 in the 2nd semester and the part "International Taxation" in the 3rd semester. At the end of the 3rd semester, the written exam should cover the entire content of the module.

**Modullevel / module level**

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**Modulart / typ of module**

je nach Studiengang Pflicht oder Wahlpflicht

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

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**Form of instruction**

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<th>Frequency</th>
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<tr>
<td>Seminar</td>
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**Präsenzzeit Modul insgesamt**

84 h
## wir856 - Codetermination Act

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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht

**Zuständige Personen**
- Brors, Christiane (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**

**Skills to be acquired in this module**
Based on the modul „Employment Law“ the students will in the context of Employment law and Collective Bargaining Law understand - the special legal problems concerning the rights of the Betriebsrat - the procedure of problem solving (Einigungsstelle, procedure of court).

**Module contents**
- Rights of the Betriebsrat, Einigungsstellenverfahren, procedure of court, rights of members of the Betriebsrat, Organisation of the Betriebsrat, duties and rights of the employer.

**Literaturempfehlungen**
Literature will be announced in the lecture

**Languages of instruction**

**Duration (semesters)**
1 Semester

**Module frequency**
halbjährlich

**Module capacity**
unlimited

**Modullevel / module level**
---

**Modulart / typ of module**
je nach Studiengang Pflicht oder Wahlpflicht

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
<thead>
<tr>
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<tbody>
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**Form of Instruction**

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**Präsenzzzeit Modul insgesamt**
56 h
### wir857 - Law of Media and Telecommunication

<table>
<thead>
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<th>Law of Media and Telecommunication</th>
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<tbody>
<tr>
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<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
</tr>
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</table>

**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Module aus anderen Studiengängen

**Zuständige Personen**
- Boehme-Neßler, Volker (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**
- The students:
  - have in-depth insights into the economic conditions of media production, distribution and exploitation.
  - know the legal basis and framework conditions of media production, media presentation and mediation (e.g. copyrights, performance rights, distribution of media).
  - bring together economic and legal dimensions of media work.
  - know the economic and legal framework conditions of media institutions (e.g. television, radio, media mediation).

**Module contents**
- This module is about making a connection of the theoretical and practical acquired aesthetic competences with the economic and legal framework conditions. In the sense of professionalisation, prospective media producers and mediators should learn to assess their own future activities under economic and legal conditions.

**Literaturempfehlungen**
- Current case law and:
  - Fechner, Medienrecht, 19.Aufl. 2018
  - Petersen, Medienrecht, 2010.

**Links**
- [http://www.integrated-media.de/](http://www.integrated-media.de/)

**Language of instruction**
- German

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Modulelevel / module level**
- Lehr/Lernform / Teaching/Learning method

**Prémentnisse / Previous knowledge**
- Examination: At the end of the term
- Type of examination: Presentation with term paper

**Form of instruction**
- Lecture

**SWS**
- 4

**Frequency**
- SoSe

**Workload Präsenzzeit**
- 56 h
wir858 - Capital market law, insolvency law

Module label | Capital market law, insolvency law
---|---
Modulkürzel | wir858
Credit points | 6.0 KP
Workload | 180 h

Verwendbarkeit des Moduls
- 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
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht

Zuständige Personen
- Rott, Peter (module responsibility)
- Lehrenden, Die im Modul (Module counselling)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Skills to be acquired in this module
Upon completion of the module, students will be able to:
- demonstrate a knowledge of the basics of insolvency law and insolvency proceedings law as well as the basics of banking law and capital market law.
- classify insolvency law with its functions as enforcement law, restructuring law, and the right to alter a relationship in business life.
- demonstrate a knowledge of the positions of the groups involved (creditors, debtors, the responsible bodies of legal persons) in the insolvency proceedings, including the rights and obligations of the groups involved in the process and in the run-up to the crisis, as well as the discharge of residual debt as a rehabilitation option for natural persons.
- demonstrate a familiarity with the principles of the legitimacy verification pursuant to the general tax code, money laundering, bank secrecy, and the information requirements of credit institutions.
- identify the functions of banking and capital market law as well as modern insolvency law.
- use these functions in practical examples.
- assess the progress of insolvency proceedings, including their requirements on creditors and debtors.

Module contents
The module deals with banking and capital market law as well as insolvency and insolvency proceedings law within two separate lectures.

The main focus of the lecture in banking and capital market law is banking law. After an introduction to general banking law, the most important legal questions regarding collateralisation of loans are discussed. Additionally, the topics of the legitimacy verification pursuant to the general tax code, money laundering, bank secrecy, and the information requirements of credit institutions are discussed. Subsequently, the basic principles of securities law are discussed. Their legal basis and the economic background are analysed. Where possible, the interrelations between the various securities and the events of the financial market crisis will be discussed.

The lecture Insolvency Law deals with the basics of debt enforcement and insolvency law. Procedures will be shown and explained. The first part deals with company insolvency law, the second part with consumer insolvency and residual debt relief law.

Literaturempfehlungen
Current literature references are given in the events.

Links
Language of instruction | German
Duration (semesters) | 1 Semester
Module frequency | jährlich
Module capacity | unlimited

Modullevel / module level

Modular / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination | Prüfungszeiten | Type of examination
---|---|---
Final exam of module | end of semester | seminar paper and presentation or
<table>
<thead>
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<th>Prüfungszeiten</th>
<th>Type of examination</th>
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<tr>
<td></td>
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<td>term paper or oral exam</td>
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Form of instruction | Lecture

SWS | 4

Frequency

Workload Präsenzzeit | 56 h
**wir859 - European Employment Law**

<table>
<thead>
<tr>
<th>Module label</th>
<th>European Employment Law</th>
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<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir859</td>
</tr>
<tr>
<td>Credit points</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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<tr>
<td>Verwendbarkeit des Moduls</td>
<td>Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - Recht</td>
</tr>
<tr>
<td>Zuständige Personen</td>
<td>• Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
</tr>
<tr>
<td></td>
<td>• Brors, Christiane (module responsibility)</td>
</tr>
<tr>
<td>Prerequisites</td>
<td>keine</td>
</tr>
<tr>
<td>Skills to be acquired in this module</td>
<td>The students will achieve practical knowledge to solve legal transnational problems.</td>
</tr>
<tr>
<td>Module contents</td>
<td>After an introduction to the latest jurisdiction of the European Court of Justice the students get individual topics, in order to prepare and present term papers. The lecture will be hold in form of a block seminar.</td>
</tr>
<tr>
<td>Literaturempfehlungen</td>
<td>Will be announced in the lectures.</td>
</tr>
<tr>
<td>Links</td>
<td><a href="http://www.ffz.uni-oldenburg.de/InstRW/arre/">http://www.ffz.uni-oldenburg.de/InstRW/arre/</a></td>
</tr>
<tr>
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<td>Duration (semesters)</td>
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<td>Module frequency</td>
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<tr>
<td>Module capacity</td>
<td>unlimited</td>
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<td>Modullevel / module level</td>
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<tr>
<td>Modulart / typ of module</td>
<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
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**Lehr-/Lernform / Teaching/Learning method**

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<td>portfolio</td>
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**Vorkenntnisse / Previous knowledge**

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<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<tr>
<td>Seminar</td>
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**Präsenzzeit Modul insgesamt**

56 h
### Module label
Data Protection Law

### Modulkürzel
wir860

### Credit points
6.0 KP

### Workload
180 h

### Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht
- 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)
- Rott, Peter (module responsibility)

### Prerequisites
Skills to be acquired in this module
Upon completion of the module, students will be able to:
- recognize simple data protection incidents.
- apply existing protection mechanisms.
- implement projects in accordance with the law.
- discuss and defend their plans in front of others.

### Module contents
The module gives an overview on data protection laws. Basic knowledge of data protection regulations (DSGVO; BDSG) and existing protection mechanisms is imparted. Within the framework of the seminar, the discussed topics will be deepened with the help of seminar papers and individual aspects will be discussed in more detail. The event will highlight the new informational structures in modern society and their effects on data protection and data security. Questions concerning general personal rights, freedom of information, IT security and relevant criminal law regulations will be discussed on the basis of examples and legally provided protection mechanisms as well as the tasks of supervisory authorities will be discussed. In particular, the most important decisions on data protection will be covered in detail during the seminar. At the seminar, students will have the opportunity to prepare in-depth seminar papers on the various topics, which will then be discussed with all participants.

### Literatureempfehlungen
Kühling/Klar/Sackmann, Datenschutzrecht, 2018.
Further literature references will be given in the lecture.

### Links
http://www.wto.org/

### Language of instruction
German

### Duration (semesters)
1 Semester

### Module frequency
jährlich

### Module capacity
unlimited

### Modullevel / module level

### Modulart / typ of module

### Lehr-/Lernform / Teaching/Learning method

### Vorkenntnisse / Previous knowledge

### Examination
Prüfungszeiten
Type of examination

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<tr>
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<th>typically 6 weeks after your presentation</th>
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<td>Seminar</td>
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| Präsenzzzeit Modul insgesamt | 56 h |

| 175 / 366 |
**wir880 - Marine & Maritime Law**

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<td>Workload</td>
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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Planning

**Zuständige Personen**
- Godt, Christine (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**

**Skills to be acquired in this module**

- Die Studierenden erwerben Kenntnisse des maritimen (zivilistischen) und des marinen (öffentlichen) Seerechts und deren Verschränkung in den Rechtsebenen und mit dem kontinentalen Wasserrecht.
- sie sind in der Lage, seerechtliche Fragestellungen zu analysieren und lösungsorientiert zu bearbeiten.
- können Forschungsfragen interdisziplinär entwickeln und bearbeiten.

**Module contents**

Das Modul „Marine & Maritime law in Europe“ beinhaltet zwei Veranstaltungen mit jeweils 28 SWS.


**Literaturempfehlungen**


**Links**

**Language of instruction**

- English

**Duration (semesters)**

- 1 Semester

**Module frequency**

- jährlich

**Module capacity**

- unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**
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<td><strong>SWS</strong></td>
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<td><strong>Frequency</strong></td>
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<tr>
<td><strong>Workload Präsenzzeit</strong></td>
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**wir881 - Energy Law**

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<tr>
<td>Workload</td>
<td>180 h</td>
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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Zuständige Personen**
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Meyerholt, Ulrich (Module counselling)
- Godt, Christine (module responsibility)

**Prerequisites**

**Skills to be acquired in this module**

Die Studierenden

- erwerben vertiefte Kenntnisse des europäischen und deutschen Energiewirtschaftsrechts.
- sind in der Lage, energierechtliche Fragestellungen zu analysieren und lösungsorientiert zu bearbeiten.

- können Forschungsfragen interdisziplinär entwickeln und bearbeiten.

**Module contents**


**Literaturempfehlungen**


**Links**

**Languages of instruction**
German, English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

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**Final exam of module**

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<td>4</td>
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<tr>
<td>Frequency</td>
<td>SoSe und WiSe</td>
</tr>
<tr>
<td>Workload Präsenzzeit</td>
<td>56 h</td>
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**Module label**
Selected Issues in European Economic Policies

**Modulkürzel**
wir882

**Credit points**
6.0 KP

**Workload**
180 h

**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht

**Zuständige Personen**
- Lehrenden, Die im Modul (Prüfungsberechtigt)
  - Chege, Victoria (Module counselling)
  - Godt, Christine (module responsibility)

**Prerequisites**

**Skills to be acquired in this module**
- verstehen die Rechtsgenese und Rechtsdurchsetzung im Europäischen Mehrebenensystem,
- analysieren und beantworten Rechtsfragen im Europäischen Binnenmarktrecht,
- beherrschen englische Rechtsterminologie.

**Module contents**


In dem Modul werden aktuelle Themen des Europäischen Wirtschaftsrechts auf Masterniveau angegangen. Lehrziel ist die Erfassung und die Analyse sich stellender Probleme auf den verschrankten Rechtsebenen Europas. Die Studierenden lernen, die Texte systematisch zusammenzustellen und Antworten auf Fragestellungen aus Kontext und Grundprinzipien zu entwickeln. Damit bereiten sich die Studierenden auf die Berufspraxis im sich vertiefenden Binnenmarkt mit seinen Außenbezügen vor. Das Modul wird vorzugsweise in englischer Sprache gehalten.

**Literaturempfehlungen**

**Links**

**Languages of instruction**
English, German

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**
Prüfungszeiten

**Type of examination**
Hausarbeit oder Referat mit schriftlicher Ausarbeitung

**Final exam of module**
Während des Semesters.

**Form of instruction**
Seminar

(2 SE)
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<tr>
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<td>SoSe und WiSe</td>
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<tr>
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Transnational Biodiversity and Genetic Resources Law

Module label: Transnational Biodiversity and Genetic Resources Law

Modulkürzel: wir883

Credit points: 6.0 KP

Workload: 180 h

Verwendbarkeit des Moduls:
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Zuständige Personen:
- Kamau, Evanson Chege (Module counselling)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Godt, Christine (module responsibility)

Prerequisites:
- englische Sprachkenntnisse

Skills to be acquired in this module:
Die Studierenden
- verstehen internationale, europäische und nationale themenbezogene Rechtsnormen und Rechtsfragen.
- wenden internationale, nationale und europäische themenbezogene Rechtsnormen an,
- erlernen die englische Rechtsterminologie.

Module contents:

Inhaltlich sind die folgenden Themengebiete für die Lehrveranstaltungen relevant:
- Internationale Rahmenbedingungen für den Zugang zu genetischen Ressourcen und Vorteilsausgleich
- EU-Recht und ausfüllende mitgliedstaatliche Regeln zur biologischen Forschung an und Nutzung von genetischen Ressourcen, Traditionellem Wissen und Technologietransfer
- Nationale Vorschriften der Ressourcenstaaten für das Aufsuchen genetischer Ressourcen bei wissenschaftlichen Feldstudien und kommerzieller Bioprospektion (z.B. Genehmigungspflichten; Prior Informed Consent; Mutually Agreed Terms; Due Diligence)
- Recht der verschiedenen kommerziellen, gesetzlichen und akademischen Ex-situ-Sammlungen genetischer Ressourcen (Practices of databases / Prinzipien und Praktiken der Datenbanken)
- Code of Conduct der deutschen Forschungseinrichtungen (vor allem DFG)
- Genetische Ressourcen und Geistiges Eigentum
- Good practices / Bewährte Verfahren (selected ex situ collections)
**Literature recommendations**

**Links**
https://www.uni-oldenburg.de/eurowr/

**Language of instruction**
English

**Duration (semesters)**
1 Semester

**Module frequency**
halbjährlich

**Module capacity**
unlimited

**Module level/module level**

**Module type**

**Teaching/Learning method**

**Previous knowledge**

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<td>Während des Semesters</td>
<td>Hausarbeit oder Referat</td>
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</table>

**Form of instruction**
Seminar
(2 SE)

**Frequency**
SoSe und WiSe

**Workload Präsenzzeit**
56 h
wir884 - Transnational Health Law

Module label: Transnational Health Law

Modulkürzel: wir884

Credit points: 6.0 KP

Workload: 180 h

Verwendbarkeit des Moduls:
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht

Zuständige Personen:
- Chege, Victoria (module counselling)
- Godt, Christine (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites:
Die Studierenden
erkennen und analysieren europäische und internationale
Regelungsmaterie des
transnationalen Gesundheitsrechts

- kennen Anwendungsbeispiele und lösen Problemfälle
- verfügen über anwendungsbezogenes Wissen zur Lösung aktuell
anstehender europäischen
und transnationalen Fragestellungen.

Module contents:
Das Modul besteht aus zwei aufeinander aufbauenden Teilen: Der erste Teil
behandelt
theoretische und praktische Fragen zur Wechselwirkung zwischen EU-
Gesundheitspolitik und
nationalem Gesundheitsrecht wie auch zwischen EU-Gesundheitsrecht und
andern Bereichen
des EU-Rechts und stellt europäisches Gesundheitsrecht als ein sich
twicklungendes,
eigenständiges Gebiet dar. Der zweite Teil setzt sich mit den nationalen und
internationalen
Regelwerken im Bereich des Gesundheitsrechts (WHO, WTO, EU, nationales
Recht und
Selbstregulierung) und Fragen bezüglich globalen Handels mit Arzneimitteln
auseinander.
Beide Teile können entweder innerhalb einer oder in zwei Veranstaltungen
behandelt werden.
Insbesondere werden folgenden Themen behandelt:
-Menschenrechte, Ethik, globales Gesundheitsrecht;
-EU und transnationale Regulierung von Arzneimitteln (Marktzugang, Good
Manufacturing
Practice, Good Clinical Practice, Pharmakovigilanz; gefälschte Arzneimittel);
-Regulierung von klinischer Forschung im EU- und transnationalen Recht;
-Datenschutz, Produkthaftung und Gesundheitsversorgung;
-Gesundheitsversorgung, Wettbewerbsrecht, und geistiges Eigentum.

Literaturempfehlungen:
Implications,
- Exter, A.D. (Hrsg) (2017), European Health Law, Maklu Uitgevers,

Links:
Language of instruction: English
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited

Modullevel / module level
Modulart / typ of module
Lehr-/Lernform / Teaching/Learning method
Vorkenntnisse / Previous knowledge
Examination
Prüfungszeiten
Type of examination

184 / 366
<table>
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<th>Prüfungszeiten</th>
<th>Type of examination</th>
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<tr>
<td>Final exam of module</td>
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<td>Frequency</td>
<td>SoSe und WiSe</td>
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<tr>
<td>Workload Präsenzzzeit</td>
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</table>
Kernmodule CHI

wir801 - Concepts of Organisation and Management

Module label
Concepts of Organisation and Management

Modulkürzel
wir801

Credit points
6.0 KP

Workload
180 h

Verwendbarkeit des Moduls
- Master’s programme Business Administration: Management and Law (Master) > Basismodule
- Master’s programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master’s Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master’s Programme Management Consulting (Master) > Mastermodule

Zuständige Personen
- Breisig, Thomas (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Wengelowski, Peter (Module counselling)
- Gilbert, Jonathan (Module counselling)
- Breisig, Thomas (Module counselling)

Prerequisites
keine

Skills to be acquired in this module
Students get to know selected concepts of organisation and management. Their respective objectives, instruments and methods are discussed and their use in everyday business is critically reflected. Students learn to deal with different management concepts in a conscious and critical way, especially through case studies and discussions.

Upon completion of the module, students will:
- be familiar with the emergence, development, and content of various management concepts;
- be able to convey key findings of the various management concepts to practical issues in the field of organisation and management;
- develop skills of self-reflection (supported by the technical and didactical concepts).

Module contents
Students receive deeper insights into concepts of organisation and management, including:
- Lean Management
- Change Management
- Quality Management
- Business Process Reengineering

The presentations and discussions within the seminars also offer possibilities to deepen and broaden these topics according to the student’s interest and current developments in theory and practice, e.g. Balanced Scorecard, Learning Organisation, Organisational Culture, Worker Participation, Networks, Diversity Management, Management by Objectives.

Literaturempfehlungen

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

Reference text
Das Modul muss im Masterstudiengang Wirtschafts- und Rechtswissenschaften als Basismodul von allen Schwerpunkten gewählt werden.

Modullevel / module level

Modulart / typ of module
<table>
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<th>Lehr-/Lernform / Teaching/Learning method</th>
<th>Vorkenntnisse / Previous knowledge</th>
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### Examination

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<td>Seminar paper or presentation or written exam or oral exam or portfolio or project report (will be determined and announced at the beginning of the semester by the lecturer)</td>
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<th>Comment</th>
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<table>
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<tr>
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**wir813 - Competition Law and Intellectual Property**

**Module label**
Competition Law and Intellectual Property

**Modulkürzel**
wir813

**Credit points**
6.0 KP

**Workload**
180 h

**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht

**Zuständige Personen**
- Godt, Christine (module responsibility)
- Chege, Victoria (Module counselling)

**Prerequisites**
(for WiRe empfohlen): wir815

**Skills to be acquired in this module**
Die Studierenden
- verstehen Grundlagen und Verschränkungen von Wettbewerbsrecht und Geistigem Eigentum
- analysieren und beantworten Rechtsfragen im Schnittfeld von Wettbewerb und Geistigem Eigentum
- beherrschen einschlägige Rechtsprechung und können neue Fragen entsprechend einordnen

**Module contents**
Das Modul enthält zwei Veranstaltungen (wahlweise Vorlesung mit Seminar oder zwei Vorlesungen) und richtet sich an Masterstudierende mit Interesse an Innovation und dynamischem Wettbewerb (zwischen Unternehmen, aber auch zwischen Staaten). Aufbauend auf zuvor vermittelte Grundstrukturen des Europäischen Marktordnungsrechts, stehen Themen auf der Schnittfläche von Wettbewerb und Geistigen Eigentums (Kartell- und Lauterkeitsrecht) im Zentrum der Veranstaltung.

Lehrziele sind einerseits die akademische Durchdringung, andererseits die Einordnung und Beantwortung praktischer Fallgestaltungen. Themen generieren sich aus der betriebswirtschaftlichen Praxis (u.a. etwa Zugang zu ’standardessentiellen Patente‘; Schutzrechte als Voraussetzung der Unternehmenskooperationen) wie aus volkswirtschaftlichen Fragen (Einfluss des Schutzstandards für Geistiges Eigentum auf Innovation und Direktinvestitionen; Schutzrechte als Marktzugangsbedingungen). Die Studierenden lernen, Geistiges Eigentum und Wettbewerbsrecht als zwei miteinander verschlungen Rechtsgebiete zu analysieren.

**Literaturempfehlungen**

**Links**

**Languages of instruction**
English, German

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
30

**Reference text**
Vorkenntnisse: Grundlagen Wirtschaftsrecht (Privatrecht/Europarecht)

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**
Prüfungszeiten

**Type of examination**
Referat mit Ausarbeitung

**Final exam of module**

**Form of instruction**
Course or seminar (1 V und 1 S ODER 2 V)

**SWS**
4
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<th>Frequency</th>
<th>SoSe oder WiSe</th>
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<tr>
<td>Workload Präsenzzzeit</td>
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## wir815 - Modern Transformations of International and EU Economic Law

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<tr>
<td>Workload</td>
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| Verwendbarkeit des Moduls    | - Master's programme Business Administration: Management and Law (Master) > Basismodule  
   - Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI  
   - Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht  
   - Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht |
| Zuständige Personen          | - Godt, Christine (module responsibility)  
   - Lehrenden, Die im Modul (Prüfungsberechtigt) |
| Prerequisites                | Students will be able  
   - to describe European and international legal-economic interdependencies  
   - apply international and European legal norms and legal issues  
   - have a command of English legal terminology |
<p>| Module contents              | The module consists of two lectures which deal with changes in policies and institutions of international economic law. One lecture focuses on economic law and institutions as shaped by international law, while the other class is dedicated to EU foreign trade law. A basic knowledge of the institutions of international and EU economic law (WTO, IMF, World Bank, European Commission) is a prerequisite for attending this module. The focus lies in helping students understand the processes of internationalization and Europeanization that inform the current interactions between the different actors on the international plane (companies, states and parastatals). In this module, public and private economic law will be presented as a single unit. The international law part of the module focuses on the rationale and regulation of the major free trade agreements, including dispute settlement. Other topics to be addressed include the conflict of laws and the UN Convention (CISG). The EU law focuses on competition and foreign trade law, including procurement and taxation law. |
| Links                        | <a href="http://www.fk2.unioldenburg.de/InstRW/oeffwr/">http://www.fk2.unioldenburg.de/InstRW/oeffwr/</a> |
| Language of instruction      | English                                                     |
| Duration (semesters)         | 1 Semester Semester                                        |
| Module frequency             | jährlich                                                    |
| Module capacity              | unlimited                                                  |
| Modullevel / module level    |                                                            |
| Modulart / typ of module     |                                                            |
| Lehr-/Lernform / Teaching/Learning method |                                                        |
| Vorkenntnisse / Previous knowledge |                                                        |
| Examination                  | Prüfungszeiten                                              |
| Final exam of module         | End of term (i.e. lecture period).                          |
| Type of examination          | The examination consists either of term papers or an end of term test. In the case of term papers, students will work on current decisions or policy papers that are to be analyzed and evaluated by processing secondary literature. |
| Form of instruction          | Lecture                                                    |</p>
<table>
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<tbody>
<tr>
<td>Frequency</td>
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**wir821 - International Trade, Production and Change**

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<tr>
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</tr>
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**Verwendbarkeit des Moduls**
- kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics
- Master Applied Economics and Data Science (Master) > Economics
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Zuständige Personen**
- Trautwein, Hans-Michael (module responsibility)
- Trautwein, Hans-Michael (Prüfungsberechtigt)
- Bitzer, Jürgen (Prüfungsberechtigt)
- Poppitz, Philipp (Prüfungsberechtigt)
- Trautwein, Hans-Michael (Module counselling)

**Prerequisites**
- keine

**Skills to be acquired in this module**
- Understanding of trade relations, international factor movements and corresponding balance-of-payments mechanisms.
- Capability to discuss structural change in global trade and productions in terms of formal models and case studies.
- Understanding of the causes and alternative strategies of economic integration in regional blocs.
- Understanding of the causes and alternative strategies of economic transformation in emerging markets.
- Ability to research data and evaluate the literature on specific aspects of international trade, production and structural change.

**Module contents**
The lectures and seminar papers address issues in the following subfields:

- international trade,
- international trade policies and regimes,
- geographical economics,
- foreign direct investment,
- labour migration,
- fragmentation of production,
- regulations of international trade and factor movements,
- development strategies,
- regional integration.

**Literaturempfehlungen**
Further references to specific topics and current literature will be given in the events.

**Links**

<table>
<thead>
<tr>
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<th>English</th>
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</tr>
<tr>
<td>Module capacity</td>
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</tbody>
</table>

**Reference text**
- Das Seminar wird in der Form eines Blockseminars abgehalten.
- Es gibt eine Vorbesprechung Anfang des Semesters, in der die Themen vergeben werden.
<table>
<thead>
<tr>
<th>Modulkategorien / module level</th>
<th>Modulart / typ of module</th>
<th>Lehr-/Lernform / Teaching/Learning method</th>
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<td>2</td>
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Präsenzzeit Modul insgesamt: 56 h
### wir863 - Business and Legal Chinese I

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</table>

#### Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Ergänzungsmodul - Rechts- und Wirtschaftssprache
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

#### Zuständige Personen
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Wang, Hongrui (Module counselling)
- Trautwein, Hans-Michael (module responsibility)

#### Prerequisites
- Skills to be acquired in this module
  - At the end of the course, successful students:
    - communicate in everyday life and work environments,
    - recognize and understand 200 characters and words,
    - understand frequently used expressions,
    - understand simple meanings in familiar contexts, clear instructions, standard questions and informations when pronounced slowly and clearly,
    - pose and answer questions in familiar contexts,
    - provide personal information in spoken and written form,
    - write about themselves in simple meanings.

#### Module contents
- Thematic vocabulary concerning personal information, basics of everyday life, shopping, simple standard transactions etc.
- Reading: simple dialogues and texts from everyday life
- Listening: short and simple dialogues from everyday life
- Speaking: short dialogues in everyday life situations
- Writing: short texts on personal information, questionnaires and forms
- Self-learning: work with the portfolio, individual training

#### Literatureempfehlungen

#### Links
- Languages of instruction: English, Chinese
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Modulart / typ of module: Lehr-/Lernform / Teaching/Learning method

#### Vorkenntnisse / Previous knowledge
- Examination: Prüfungszeiten
- Type of examination: oral exam, written exam or portfolio

<table>
<thead>
<tr>
<th>Final exam of module</th>
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<tbody>
<tr>
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<table>
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<td>Workload Präsenzeit</td>
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**wir864 - Law in China**

<table>
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<tbody>
<tr>
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<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
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</table>

**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Ergänzungsmodule - Recht
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI

**Zuständige Personen**
- Wang, Hongrui (Module counselling)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Trautwein, Hans-Michael (module responsibility)

**Prerequisites**
- keine

**Skills to be acquired in this module**
At the end of the course, successful students:
- are capable of self-orientation in the legal system of the PR China,
- decide competently about the use of consultancy and advocacy in selected cases,
- assess the role of Chinese law in standard business,
- understand the significance and contexts of the legal system in China and adapt their communication with Chinese partners accordingly.

**Module contents**
- Brief history of law in China
- Material law in the PR China
- Legal institutions in the PR China
- The role of lawyers
- Institutions of dispute settlement
- Sino-German dialogues on legal matters

**Literaturempfehlungen**
Updated reading lists are provided at the beginning of the term.

**Links**
http://www.ICOLAIR.de

**Language of instruction**
English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**
Prüfungszeiten                     Type of examination
last week of term                  oral exam, written exam or paper presentation

**Form of instruction**
Comment                     SWS                  Frequency Workload of compulsory attendance
Lecture                     2                    28
Seminar                     2                    28

Präsenzzeit Modul insgesamt 56 h
**wir866 - Business and Legal Chinese II**

<table>
<thead>
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<tbody>
<tr>
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<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
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</table>

**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Ergänzungsmodule - Rechts- und Wirtschaftssprache
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Zuständige Personen**
- Trautwein, Hans-Michael (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Wang, Hongrui (Module counselling)

**Prerequisites**

**Skills to be acquired in this module**

- At the end of the course, successful students:
  - recognize and read more than 400 Hanzi and understand simple letters and stories about everyday life situations,
  - understand simple dialogues in familiar contexts when pronounced slowly and clearly,
  - are familiar with Chinese intonation and can correctly reproduce it in pronunciation in simple dialogues,
  - provide important information and can make and react to proposals,
  - can identify frequently occurring radicals in Hanzi unknown to them
  - write the pen strokes in Chinese characters in correct sequence
  - write simple letters, dialogues and essays on familiar topics.

**Module contents**

- Thematic vocabulary concerning personal information, education, travelling, basic academic matters etc.
- Reading: short dialogues and texts from everyday life
- Listening: short dialogues, colloquial talks
- Speaking: self-presentation and descriptions
- Writing: letters, dialogues and essays
- Self-learning: work with the portfolio, individual training

**Literaturempfehlungen**


**Links**

**Languages of instruction**

- English, Chinese

**Duration (semesters)**

- 1 Semester

**Module frequency**

- jährlich

**Module capacity**

- unlimited

**Modullevel / module level**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

<table>
<thead>
<tr>
<th>Examination</th>
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<td>Final exam of module</td>
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<td>oral exam or written exam or portfolio</td>
</tr>
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</table>

**Form of instruction**

- Seminar

**SWS**

- 4

**Frequency**

**Workload Präsenzzeit**

- 56 h
### Module Information: "Economy and Culture in China"

**Module label**: Economy and Culture in China

**Modulkürzel**: wir867

**Credit points**: 6.0 KP

**Workload**: 180 h

**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Ergänzungsmodul - VWL
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI

**Zuständige Personen**
- Schüler, Klaus (Module counselling)
- Wang, Hongrui (Module counselling)
- Trautwein, Hans-Michael (Prüfungsberechtigt)
- Schüler, Klaus (Prüfungsberechtigt)
- Wang, Hongrui (Prüfungsberechtigt)
- Trautwein, Hans-Michael (module responsibility)

**Prerequisites**

- At the end of the course, successful students:
  - are familiar with the main traits of Chinese history,
  - know important schools of thought and their impact on current thinking in the Chinese society,
  - comprehend major cultural differences between China and Europe,
  - are informed about major developments in the economic history of China,
  - make use of qualitative and quantitative indicators of the transformation of the Chinese economy since 1978,
  - have an understanding of the specific role of the state in coping with structural change in China.

**Module contents**

- Introduction to Chinese history
- Foundations of Chinese philosophy and religion
- Intercultural communication
- Economic development of China
- Quantitative analysis of economic transformation
- Stabilization policy in times of crisis and structural change

**Literaturempfehlungen**

- Plus chapters on selected topics, written in cooperation with the Centre of Economic Development Research at Wuhan University.

**Languages of instruction**: German, English

**Duration (semesters)**: 1 Semester

**Module frequency**: jährlich

**Module capacity**: unlimited

**Modullevel / module level**: Lehr-/Lernform / Teaching/Learning method

**Vorkenntnisse / Previous knowledge**

**Examination**

- Type of examination

**Final exam of module**

- end of term
- paper presentation or oral exam

**Form of instruction**

- Lecture
  - Comment: SWS
  - Frequency: 2
  - Workload of compulsory attendance: 28

- Seminar
  - Comment: SWS
  - Frequency: 2
  - Workload of compulsory attendance: 28

**Präsenzzeit Modul insgesamt**: 56 h
**wir874 - Advanced Microeconomics**

<table>
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<tr>
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**Verwendbarkeit des Moduls**
- Master Applied Economics and Data Science (Master) > Economics
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Social Sciences (Master) > Wahlpflichtmodule anderer Institute und Departments

**Zuständige Personen**
- Helm, Carsten (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Lehrenden, Die im Modul (Module counselling)

**Prerequisites**
- keine

**Skills to be acquired in this module**
- Students understand the importance of incentive systems for economic processes and can analyze the effects of incentive systems;
- have a firm knowledge in game theory and contract theory, and can address questions in the context of scientific discussion;
- are able to apply methods from game theory and contract theory largely independently to the analysis of situations in which agents interact strategically;
- are able to design incentive schemes – on their own and in teams – and to acquire knowledge on their own for this purpose and, to present their results, and to defend them in the scientific discourse.

**Module contents**
The first part of the module covers game theory. Game theory is an important method in economics to analyze strategic interactions of agents, e.g., on markets, in organizations or in bargaining situations. The second part of the module covers contract theory that – according to the Nobel laureate Kenneth Arrow – has been „the most important development in economics in the last forty years“. We work out the fundamentals of screenings, signaling and moral hazard and apply them to different topics, e.g., from labor economics, economic organization and management, law and economics as well as industrial economics. In both parts, there is a tutorial. Here students largely independently apply the acquired knowledge to different situations of strategic interaction in economics and present their results.

**Literaturempfehlungen**

**Links**
http://www.fiwi.uni-oldenburg.de/

**Language of instruction**
- English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Modullevel / module level**
**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**
- Prüfungszeiten
- Type of examination
- Final exam of module At the end of the lecture period.

**Form of instruction**

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<td></td>
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</table>
wir880 - Marine & Maritime Law

Module label: Marine & Maritime Law

Modulkürzel: wir880

Credit points: 6.0 KP

Workload: 180 h

Verwendbarkeit des Moduls

- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Planning

Zuständige Personen

- Godt, Christine (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites

Skills to be acquired in this module

Die Studierenden

- erwerben Kenntnisse des maritimen (zivilistischen) und des marinen (öffentlichen) Seerechts
- und deren Verschränkung in den Rechtsebenen und mit dem kontinentalen Wasserrecht.
- sind in der Lage, seerechtliche Fragestellungen zu analysieren und lösungsorientiert zu bearbeiten.
- können Forschungsfragen interdisziplinär entwickeln und bearbeiten.

Module contents


Literaturempfehlungen


Links

Language of instruction: English

Duration (semesters): 1 Semester

Module frequency: jährlich

Module capacity: unlimited

Modulelevel / module level

Modulart / typ of module

Lehr-/Lernform / Teaching/Learning method
### Vorkenntnisse / Previous knowledge

<table>
<thead>
<tr>
<th>Examination</th>
<th>Prüfungszeiten</th>
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<td>Während der Vorlesungszeit</td>
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wir881 - Energy Law

Module label: Energy Law

Modulkürzel: wir881

Credit points: 6.0 KP

Workload: 180 h

Verwendbarkeit des Moduls:
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Zuständige Personen:
- Lehrender, Die im Modul (Prüfungsberechtigt)
- Meyerholt, Ulrich (Module counselling)
- Godt, Christine (module responsibility)

Prerequisites:
Skills to be acquired in this module:
- Die Studierenden erwerben vertiefte Kenntnisse des europäischen und deutschen Energiewirtschaftsrechts.
- Sie sind in der Lage, energierechtliche Fragestellungen zu analysieren und lösungsorientiert zu bearbeiten.
- Sie können Forschungsfragen interdisziplinär entwickeln und bearbeiten.

Module contents:

Literaturempfehlungen:

Links:
Languages of instruction: German, English
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited

Modulart / typ of module
Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination / Prüfung / Type of examination
- Final exam of module: Während der Vorlesungszeit
- Referat oder Hausarbeit oder mündliche Prüfung

Form of instruction:
- Seminar
<p>| | |</p>
<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>SWS</td>
<td>4</td>
</tr>
<tr>
<td>Frequency</td>
<td>SoSe und WiSe</td>
</tr>
<tr>
<td>Workload Präsenzzeit</td>
<td>56 h</td>
</tr>
</tbody>
</table>
wir898 - Strategic Sustainability Management

Module label: Strategic Sustainability Management
Modulkürzel: wir898
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls:
- Master Applied Economics and Data Science (Master) > Specialization
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-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)
- Master's Programme Sustainability Economics and Management (Master) > Akzentmodule

Zuständige Personen:
- Hoppmann, Jörn (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Hoppmann, Jörn (Module counselling)

Prerequisites:
The students should...
- know and understand basic concepts, instruments and theories in the context of corporate sustainability and corporate social responsibility
- be able to apply conceptual frameworks to analyze and critically question the sustainability of companies
- develop options to improve the sustainability of companies and derive recommendations for their implementation in practice

Module contents:
The module "Strategic Sustainability Management" provides an overview of the debates on the role of firms for sustainable development from a strategic perspective. The first session will briefly introduce the historical debate on Corporate Sustainability and Corporate Social Responsibility and delineate important concepts. The following sessions will use concrete company case studies as a basis for a critical discussion of questions in the context of corporate sustainability that are of strategic importance for firms. Questions that will be discussed are, amongst others:

- How can one determine whether a firm acts in a socially and ecologically sustainable way?
- Which factors drive and hinder the diffusion of socially and ecologically superior solutions and companies in the market?
- To which extent is there a conflict between firm and market growth on the one hand and sustainability on the other hand?
- Which possibilities does a company have to deal with conflicts between social/ecological and economic goals?
- How can existing firms and value chains be transformed toward sustainability?
- What is the role of managers and boards of directors for organizational change toward sustainability?
- How does the ownership and financial structure of firms influence their strategy toward sustainability?
- In how far can cooperation and partnerships between organizations help integrate social and ecological aspects in 53 firms?

In addition to discussing these questions by drawing on company case studies, students will be introduced to the corresponding theoretical concepts and frameworks in the academic literature. Also, students will be given the opportunity to test different strategies for implementing sustainability in organizations during a simulation, which allows them to gain first-hand insights into the emerging challenges. Toward the end of the course, students will apply and deepen the knowledge they have gathered over the semester by writing a seminar thesis.

Literaturempfehlungen:

Links:
Languages of instruction: German, English
Duration (semesters): 1 Semester
<table>
<thead>
<tr>
<th>Module frequency</th>
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<td>Modulart / typ of module</td>
<td></td>
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<tr>
<td>Lehr-/Lernform / Teaching/Learning method</td>
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<td>Vorkenntnisse / Previous knowledge</td>
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<td>2</td>
<td>SoSe oder WiSe</td>
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<tr>
<td>Seminar</td>
<td>2</td>
<td>SoSe oder WiSe</td>
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</table>

<p>| Präsenzzzeit Modul insgesamt | 56 h        |</p>
<table>
<thead>
<tr>
<th><strong>Module im obligatorischen Auslandsstudium CHI</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>wir865 - China in the World Economy</strong></td>
</tr>
</tbody>
</table>

### Module label: China in the World Economy

### Modulkürzel: wir865

### Credit points: 6.0 KP

### Workload: 180 h

### Verwendbarkeit des Moduls

- Master's programme Business Administration: Management and Law (Master) > Module im obligatorischen Auslandsstudium CHI

### Zuständige Personen

- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Trautwein, Hans-Michael (module responsibility)

### Prerequisites

**Skills to be acquired in this module**

- At the end of the course, successful students:
  - understand the export-led growth strategy after China's opening up,
  - are informed about sectoral and regional patterns of development in FDI, trade and employment,
  - analyse the balance of payments mechanisms in China's flows of international trade and capital,
  - understand the effects of China's integration into the world economy,
  - assess the economic cooperations and conflicts between the PR China and other countries,
  - make use of salient terms and concepts in Chinese language.

**Module contents**

- Strategies of export-led and unbalanced growth
- FDI and cluster formation
- Employment effects of international trade
- China and the WTO
- Exchange-rate policies and financial markets in China

**Literaturempfehlungen**

- Text modules developed together with the University of Wuhan

Further recommendations are made on a topic-specific basis.

### Links

**Language of instruction:** English

**Duration (semesters):** 1 Semester

**Module frequency:** jährlich

**Module capacity:** unlimited (nur Studierende im china Schwerpunkt während ihres Auslandssemesters)

**Reference text**

This module is a project that students in the China focus carry out during the term that they spend at a partner university in China. The project topic is selected and researched under intensive online-supervision from Oldenburg in collaboration with colleagues at the partner universities. A kick-off meeting in Oldenburg and regular (online) consultations during and after the stay in China are required. A report in the shape of a 20+ pages study concludes the project.

### Modullevel / module level

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**VorKenntnisse / Previous knowledge**

<table>
<thead>
<tr>
<th>Examination</th>
<th>Prüfungszeiten</th>
<th>Type of examination</th>
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<tbody>
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<td>Final exam of module</td>
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<td>project report (paper)</td>
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**Form of instruction:** E-Learning

**SWS:** 4

**Frequency**

**Workload Präsenzzeit:** 56 h
wir868 - Chinese Economy in Transformation (in China)

Module label: Chinese Economy in Transformation (in China)
Modulkürzel: wir868
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls: Master's programme Business Administration: Management and Law (Master) > Module im obligatorischen Auslandsstudium CHI

Zuständige Personen:
- Trautwein, Hans-Michael (module responsibility)
- Bitzer, Jürgen (Prüfungsberechtigt)
- Trautwein, Hans-Michael (Prüfungsberechtigt)

Lehrenden, Die im Modul: Die Studierenden

Prerequisites: keine

Skills to be acquired in this module:
- verfügen über vertiefte Kompetenzen in der quantitativen Wirtschaftsanalyse.
- sind mit den Trends des Strukturwandels in China vertraut.
- analysieren die aktuelle wirtschaftliche Entwicklung im historischen und gesellschaftlichen Kontext.
- schätzen Wechselwirkungen von ökologischer und wirtschaftlicher Entwicklung ein.

Module contents:
- Analyse der wirtschaftlichen Entwicklung und Regimewechsel in China seit 1945
- Empirische Analysen sektoraler und regionaler Entwicklungstrends
- Analytische und empirische Darstellung der Reform der staateigenen Unternehmen
- Arbeitsmarktentwicklung in China

Literaturempfehlungen:
(exemplarisch, da Literaturangaben der Partneruniversitäten zu beachten sind)

Links:

Language of instruction: English
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited

Modullevel / module level: Lehr-/Lernform / Teaching/Learning method:

Vorkenntnisse / Previous knowledge:
Examination: Prüfungszeiten
Final exam of module: Variabel
Type of examination: KL
Form of instruction: Seminar

SWS: 4
Frequency:
Workload Präsenzzeit: 56 h
### wir869 - Business Practice in China (in China)

<table>
<thead>
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</thead>
<tbody>
<tr>
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<tr>
<td>Credit points</td>
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<tr>
<td>Workload</td>
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</tr>
<tr>
<td>Verwendbarkeit des Moduls</td>
<td>Master's programme Business Administration: Management and Law (Master) &gt; Module im obligatorischen Auslandsstudium CHI</td>
</tr>
<tr>
<td>Zuständige Personen</td>
<td>Trautwein, Hans-Michael (module responsibility)</td>
</tr>
<tr>
<td></td>
<td>Breisig, Thomas (Module counselling)</td>
</tr>
<tr>
<td></td>
<td>Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
</tr>
<tr>
<td>Prerequisites</td>
<td></td>
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<tr>
<td>Skills to be acquired in this module</td>
<td></td>
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<tr>
<td></td>
<td>Die Studierenden sollen breite Perspektiven für die kaufmännischen Geschäfte in China erkennen können</td>
</tr>
<tr>
<td></td>
<td>Die Studierenden sollen die Techniken der Bilanzierung nach dem chinesischen Handelsrecht grundsätzlich erfassen können</td>
</tr>
<tr>
<td></td>
<td>Die Studierenden sollen Marketing- und Managementstrategien hinsichtlich der Besonderheiten des chinesischen Marktes entwickeln können</td>
</tr>
<tr>
<td></td>
<td>Die Studierenden sollen mit den rechtlichen und finanziellen Bedingungen für die Gründung eines Unternehmens in China vertraut werden.</td>
</tr>
<tr>
<td>Module contents</td>
<td>Dieses Modul beinhaltet zum Beispiel folgende Punkte:</td>
</tr>
<tr>
<td></td>
<td>Rechtsgrundlagen und Gründungsmanagement der Wholly Foreign-Owned Enterprise (WFOE)</td>
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<tr>
<td></td>
<td>Rechtsgrundlagen und Gründungsmanagement eines Joint-ventures</td>
</tr>
<tr>
<td></td>
<td>Die Struktur der chinesischen Industriekontenrahmen und Erstellung der Handelsbilanz</td>
</tr>
<tr>
<td></td>
<td>Theoretische Ansätze für personalwirtschaftliche und organisatorische Fragestellungen</td>
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<tr>
<td></td>
<td>Marktorientierte Unternehmensführung anhand konkreter Beispielaufgaben</td>
</tr>
<tr>
<td>Literatureempfehlungen</td>
<td>wird an der jeweiligen Partneruniversität angegeben</td>
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<tr>
<td>Links</td>
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</tr>
<tr>
<td>Duration (semesters)</td>
<td>1 Semester</td>
</tr>
<tr>
<td>Module frequency</td>
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</tr>
<tr>
<td>Module capacity</td>
<td>unlimited</td>
</tr>
<tr>
<td>Reference text</td>
<td>Da dieses Modul an verschiedenen Partnerhochschulen in China belegt werden kann und auch von den individuellen Sprachkenntnissen der Studierenden abhängt, ob Lehrangebote in chinesischer oder englischer Sprache belegt werden können, weichen die Inhalte, Literaturgrundlagen und Prüfungsformen der einzelnen Modulangebote unter Umständen stark voneinander ab. Auf Vergleichbarkeit und Kompetenzerrechnung wird bei der Zuteilung der Studienplätze und Anerkennung der Leistungen geachtet.</td>
</tr>
<tr>
<td>Modullevel / module level</td>
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<tr>
<td>Modulart / typ of module</td>
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<tr>
<td>Lehr-/Lernform / Teaching/Learning method</td>
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<tr>
<td>Vorkenntnisse / Previous knowledge</td>
<td></td>
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<tr>
<td>Examination</td>
<td>Prüfungszeiten</td>
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<td>KL</td>
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<td>Form of instruction</td>
<td>Seminar</td>
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<td>SWS</td>
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<td>Frequency</td>
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Workload Präsenzzzeit 0 h
**wir870 - Business and Legal Chinese III**

<table>
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<tbody>
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<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Module im obligatorischen Auslandsstudium CHI

**Zuständige Personen**
- Trautwein, Hans-Michael (module responsibility)
- Trautwein, Hans-Michael (Prüfungsberechtigt)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**

**Skills to be acquired in this module**
Die Studierenden verfügen über mindestens ein HSK-Level über Chinesisch II (HSK 3); je nach Kursangebot an der Partneruniversität und individueller Befähigung der Studierenden sind auch höhere Level möglich.

**Module contents**
Inhalte variieren je nach Kursangebot an der Partneruniversität und Einstufung der einzelnen Studierenden.

**Literaturempfehlungen**
Wird an der jeweiligen Partneruniversität angegeben.

**Languages of instruction**
English, Chinese

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modulelevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

<table>
<thead>
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<th>Type of examination</th>
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<tbody>
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<td>Final exam of module</td>
<td>Variabel</td>
<td>KL</td>
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</tbody>
</table>

**Form of Instruction**
Seminar

**SWS**

**Frequency**

**Workload Präsenzzzeit**
0 h

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210 / 366
wir871 - Work Placement (in China)

Module label: Work Placement (in China)
Modulkürzel: wir871
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls:
- Master's programme Business Administration: Management and Law (Master) > Module im obligatorischen Auslandsstudium CHI

Zuständige Personen:
- Wang, Hongrui (Module counselling)
- Breisig, Thomas (Prüfungsberechtigt)
- Trautwein, Hans-Michael (Prüfungsberechtigt)

Prerequisites:
Attending the module, students:
- gain first work experiences and are able to relate and reflect them on the basis of their study contents;
- reflect and concretize their professional motivation and career choices;
- have the competences to plan their ongoing studies (e.g. master's thesis) as well as further master studies and their career entry;
- have deeper knowledge in the specific professional field they chose and have tested their professional competences in practice;
- enhance their social and methodological competences and prove them in the chosen organization;
- are familiar with the application process and able to reflect their own procedure accordingly so as to develop strategies for work search in the future;
- gain intercultural competences in a practical environment.

Module contents:
The module contents are separated into the placement itself (including the report) and the seminar.

Contents of the placement (including report):
- The work placement has to have an explicit relation to the student’s fields of study. The student’s work tasks therefore have to include aspects of economics, business administration and law or sustainability economics. Duration of at least four weeks or ca. 160 working hours is compulsory for this work placement.
- The report shall present the organization, work tasks, relations to the student’s fields of study and reflection on the student’s experiences and cognitions. It shall be of 12-15 pages in length. The certificate about the placement and its duration needs to be attached. The report is to be submitted to the “Servicestelle Praktikum.”

Literaturempfehlungen:

Links:
http://www.uni-oldenburg.de/fk2/studium/servicestelle-praktikum/praxismodul/

Languages of instruction:
English, Chinese, German

Duration (semesters):
1 Semester

Module frequency:
jährlich

Module capacity:
unlimited

Modullevel / module level:

Modulart / typ of module:

Lehr-/Lernform / Teaching/Learning method:

Vorkenntnisse / Previous knowledge:

Examination:
Final exam of module
Prüfungszeiten:
Submission of the report is possible any time during the semester.
Type of examination:
- Final exam of module
- Place of examination:
- Type of examination:
- Final exam of module
- Submission of the report is possible any time during the semester.
- Close to the research colloquium for the master's thesis during the 4th semester

Form of instruction:
Practical training

SWS:
4

Frequency:

Workload Präsenzzeit:
56 h
Mantelmodule (MPO2020)

wir801 - Concepts of Organisation and Management

Module label
Concepts of Organisation and Management

Modulkürzel
wir801

Credit points
6.0 KP

Workload
180 h

Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Management Consulting (Master) > Mastermodule

Zuständige Personen
- Breisig, Thomas (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Wengelowski, Peter (Module counselling)
- Gilbert, Jonathan (Module counselling)
- Breisig, Thomas (Module counselling)

Prerequisites
keine

Skills to be acquired in this module
Students get to know selected concepts of organisation and management. Their respective objectives, instruments and methods are discussed and their use in everyday business is critically reflected. Students learn to deal with different management concepts in a conscious and critical way, especially through case studies and discussions.

Upon completion of the module, students will:
- be familiar with the emergence, development, and content of various management concepts;
- be able to convey key findings of the various management concepts to practical issues in the field of organisation and management;
- develop skills of self-reflection (supported by the technical and didactical concepts).

Module contents
Students receive deeper insights into concepts of organisation and management, including:
- Lean Management
- Change Management
- Quality Management
- Business Process Reengineering

The presentations and discussions within the seminars also offer possibilities to deepen and broaden these topics according to the student’s interest and current developments in theory and practice, e.g. Balanced Scorecard, Learning Organisation, Organisational Culture, Worker Participation, Networks, Diversity Management, Management by Objectives.

Literaturempfehlungen

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

Reference text
Das Modul muss im Masterstudiengang Wirtschafts- und Rechtswissenschaften als Basismodul von allen Schwerpunkten gewählt werden.

Modullevel / module level

Modulart / typ of module
<table>
<thead>
<tr>
<th>Lehr-/Lernform / Teaching/Learning method</th>
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</thead>
<tbody>
<tr>
<td>Vorkenntnisse / Previous knowledge</td>
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</table>

<table>
<thead>
<tr>
<th>Examination</th>
<th>Prüfungszeiten</th>
<th>Type of examination</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final exam of module</td>
<td>Depending on the type of examination during the lecture period, at the end of the lecture period or at the end of the semester</td>
<td>Seminar paper or presentation or written exam or oral exam or portfolio or project report (will be determined and announced at the beginning of the semester by the lecturer)</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Form of instruction</th>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<tr>
<td>Lecture</td>
<td></td>
<td>2</td>
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<td>28</td>
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<tr>
<td>Seminar</td>
<td></td>
<td>2</td>
<td></td>
<td>28</td>
</tr>
</tbody>
</table>

| Präsenzzeit Modul insgesamt | 56 h |


wir803 - Advanced Macroeconomics

**Module label**  Advanced Macroeconomics

**Modulkürzel**  wir803

**Credit points**  6.0 KP

**Workload**  180 h

**Verwendbarkeit des Moduls**

**Zuständige Personen**
- Trautwein, Hans-Michael (module responsibility)
- Trautwein, Hans-Michael (Prüfungsberechtigt)
- Bitzer, Jürgen (Prüfungsberechtigt)
- Poppitz, Philipp (Prüfungsberechtigt)
- Bitzer, Jürgen (Module counselling)

**Prerequisites**

**Skills to be acquired in this module**
- Understanding of the interdependence of goods markets, labour markets and financial markets in the economy
- Ability to assess controversial views of the causes of output fluctuations (business cycles), inflation and unemployment
- Ability to present and evaluate different concepts of macroeconomic stabilization by way of fiscal and monetary policies
- Ability to describe and handle (simple) dynamic models of output, price-level and employment fluctuations and economic growth

**Module contents**

The lectures address the following issues:
- the development of macroeconomic thinking,
- output fluctuations, inflation and unemployment,
- statics and dynamics in macroeconomic theories,
- open economy macroeconomics,
- business cycles,
- economic growth and innovations,
- microfoundations of macroeconomics,
- policy rules.

**Literaturempfehlungen**

Spezifische Literaturangaben zu einzelnen Vorlesungsinhalten werden in der Vorlesung bekannt gegeben.

**Links**

**Language of instruction**  English

**Duration (semesters)**  1 Semester

**Module frequency**  jährlich

**Module capacity**  unlimited

**Reference text**

Die Veranstaltung wird in flexibler Form als Kombination von Vorlesungs- und Übungselementen gehalten. Die Studierenden können Leistungsnachweise erwerben, indem sie Übungen vorbereiten und durchführen (Referate; bei sehr großen Teilnehmerzahlen werden zusätzlich auch Klausuren angeboten). Die Verteilung der Übungsthemen findet im Rahmen der Auftaktveranstaltung statt.

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

**Prüfungszeiten**

**Type of examination**

**Final exam of module**

Zum Ende des Semesters

Referat (bei sehr großer Teilnehmerzahl: Klausur als Wahlmöglichkeit) oder mündliche Prüfung

**Form of instruction**

**Comment**

**SWS**

**Frequency**

**Workload of compulsory attendance**

| Lecture | 2 | 28 |

214 / 366
<table>
<thead>
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<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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</thead>
<tbody>
<tr>
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<td>2</td>
<td></td>
<td>28</td>
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<tr>
<td>Präsenzzelt Modul insgesamt</td>
<td></td>
<td></td>
<td></td>
<td>56 h</td>
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</table>
**wir806 - Information Technology Law**

<table>
<thead>
<tr>
<th>Module label</th>
<th>Information Technology Law</th>
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</thead>
<tbody>
<tr>
<td>Modulkürzel</td>
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</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
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</tbody>
</table>

**Verwendbarkeit des Moduls**

- Bachelor's Programme Business Informatics (Bachelor) > Wahlbereich Informatik, Kultur und Gesellschaft
- Bachelor's Programme Computing Science (Bachelor) > Wahlbereich Informatik, Kultur und Gesellschaft
- Master Applied Economics and Data Science (Master) > Specialization
- Master of Education Programme (Gymnasium) Computing Science (Master of Education) > Pflichtmodule
- Master of Education Programme (Hauptschule and Realschule) Computing Science (Master of Education) > Mastermodule
- Master of Education Programme (Vocational and Business Education) Computing Science (Master of Education) > Recht und Gesellschaft
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Module aus anderen Studiengängen

**Zuständige Personen**

- Rott, Peter (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Rott, Peter (Module counselling)

**Skills to be acquired in this module**

The students are familiar with the effects of digitalisation with its chances and risks in European and German private law and, in particular, consumer law. They obtain knowledge of specific areas of digitalised private law and consumer law with particular relevance for their future professional practice, are able to solve consumer law cases in a goal-oriented way, are able to find approaches for legal problems as well as recognise liability risks and how to deal with them, and are, in contract negotiations, able to recognise the requirements for regulation and to evaluate its consequences.

**Module contents**

This module conveys how new technologies impact on private law and, in particular, on consumer law. It focuses on the (modified) interpretation of existing laws but even more on the reactions of the EU and national legislators and of the judiciary to new technological developments. The module discusses, among others, distance selling law, digitalised sales law and product liability law, the law of digital content and digital services, unfair commercial practices on internet and the law of the platform economy. Finally, the module looks at enforcement.

**Literaturempfehlungen**

To be announced in the first lecture.

**Links**

Language of instruction: German

Duration (semesters): 1 Semester

Module frequency: jährlich

Module capacity: unlimited

Modulelevel / module level: MM (Mastermodul / Master module)

Modulant / typ of module: Wahlpflicht / Elective

Lehr-/Lernform / Teaching/Learning method: Lecture and Seminar

Vorkenntnisse / Previous knowledge: Basic knowledge of civil law is helpful.

**Examination / Prüfungszeiten / Type of examination**

Final exam of module: To be taken from the examination regulations.
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wir807 - Taxation and Tax Law I

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**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**
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

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

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

**Form of instruction**
Lecture

**SWS**
4

**Frequency**

**Workload Präsenzzzeit**
56 h
## wir808 - Multivariate Statistics

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<td>Workload</td>
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### Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Module aus anderen Studiengängen
- Master's Programme Environmental Modelling (Master) > Mastermodule
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

### Zuständige Personen
- Stecking, Ralf Werner (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

### Prerequisites

### Skills to be acquired in this module
With successful completion of the course, students shall:

- be aware of and be able to evaluate advanced methods of multivariate data analysis.
- be able to select adequate methods in relevant fields of application, like prediction, classification, and segmentation analysis.
- be able to run computer-aided analyses and to interpret the results properly.

### Module contents
Various methods of quantitative data analysis such as:

- Linear Regression,
- Logistic Regression,
- Linear Discriminant Analysis,
- Principal Component Analysis,
- Feature selection and evaluation methods.

### Literatureempfehlungen

### Links
- Language of instruction: German
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited

### Modulart / typ of module

### Lehr-/Lernform / Teaching/Learning method

### Vorkenntnisse / Previous knowledge

### Examination
- Prüfungszeiten: at the end of the semester
- Type of examination: written exam or oral exam

### Final exam of module

### Form of instruction
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**wir809 - Econometrics**

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**Verwendbarkeit des Moduls**
- Bachelor's Programme Economics and Business Administration (Bachelor) > Studienrichtung Volkswirtschaftslehre
- Bachelor's Programme Sustainability Economics (Bachelor) > Aufbaumodule
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

**Zuständige Personen**
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Bitzer, Jürgen (module responsibility)

**Skills to be acquired in this module**
The students are able to:
- apply the basic econometric methods,
- follow, evaluate and interpret basic empirical studies,
- apply basic econometric methods in empirical studies,
- use the econometric software STATA.

**Module contents**
The module consists of a lecture and an exercise. In the module the basic statistical principles are recapitulated, deepens the knowledge of the multiple regression and introduce the students to the advanced topics of panel econometrics, binary dependent variables, instrumental variable estimation and time series econometrics.

**Literaturempfehlungen**

**Links**
https://www.uni-oldenburg.de/wire/

**Language of instruction**
German

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Reference text**

**Modullevel / module level**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

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Präsenzzeit Modul insgesamt 56 h
**wir812 - Environmental Law**

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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Module aus anderen Studiengängen
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

**Zuständige Personen**
- Meyerholt, Ulrich (Module counselling)
- Godt, Christine (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**
- Skills to be acquired in this module
  - Building on the existing knowledge of the participants, the course will deepen knowledge of European and international law, whereby emphasis will be laid on those areas in which the dividing line between state intervention (public law) and market rights (private law) has become blurred. Students will be able to analyze contemporary regulatory techniques inherent in the multilevel system of governance and to assess them from an interdisciplinary (economic and legal) perspective.

**Module contents**
- The module comprises two courses, one of which will be taught by PD Dr. Meyerholt, and the other together with Prof. Godt.
  - The first course deals with selected issues in environmental law. With the general structure of environmental law as a point of departure, the course content will be taught in a holistic manner that will also incorporate the leading decisions of the higher courts.
  - The second course takes into consideration intra-disciplinary environmental law as situated between public and private economic law, whereby special focus will be laid on the European and international dimensions.

**Literaturempfehlungen**

**Links**
- Language of instruction: German
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited

**Module level / module level**
- Modular / type of module: unlimited

**Lehr-/Lernform / Teaching/Learning method**
- Vorkenntnisse / Previous knowledge: none
- Examination: Final exam of module during term
  - Type of examination: oral presentation and written script
- Form of instruction: Lecture
- SWS: 4
- Frequency: SoSe oder WiSe
- Workload Präsenzzeit: 56 h
wir814 - Strategic Management

Module label: Strategic Management
Modulkürzel: wir814
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Module aus anderen Studiengängen

Zuständige Personen
- Hoppmann, Jörn (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites
- Keine

Skills to be acquired in this module
- Know advanced theoretical concepts, research streams, and frameworks of in the field of Strategic Management
- Understand the links between different theories and are able to critically question them
- Can apply theories to understand and interpret organizational dynamics in daily life
- Are able to develop solutions for concrete practical challenges in companies in the context of Strategic Management based on the concepts and frameworks they have learned
- Can put the newly acquired knowledge into a broader context, so it can be deepened in the further professional life

Module contents
The course offers an overview of advanced concepts and frameworks in the field of Strategic Management. At the beginning, the course will provide a brief introduction into the historical development, goals, and research streams of the field. In this context, important terms, methods, and philosophical approaches of (management) research will be clarified. Subsequently, students form groups to analyze selected scientific articles with regard to their theoretical relevance and practical implications. Theoretical topics that will be covered in depth are:
1. Top Management Teams, Upper Echelons und Corporate Governance
2. Resource- and Capability-based Approaches
4. Institutional Theory, Institutional Work/Entrepreneurship and Social Movements
5. Organizational Cognition, Identity, and Framing
6. Organizational Learning and Ambidexterity
7. Organizational networks and ecosystems

The results of the analysis will be summarized in a seminar thesis, presented in class, and discussed with the other students. The main goal of the course is to equip students with advanced concepts, which allow them to understand organizational dynamics, question established practices in firms, and develop new solutions that go beyond the application of standard instruments.

Literaturempfehlungen

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| Präsenzeit Modul insgesamt | 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
- 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
Modullevel / module level
Modularart / typ of module
Lehr-/Lernform / Teaching/Learning method
Vorkenntnisse / Previous knowledge

Examination
Prüfungszeiten
Type of examination
term paper or seminar paper and presentation or written exam or oral exam or portfolio or project paper

Final exam of module: vary according to type of examination

Form of instruction
Comment
SWS
Frequency
Workload of compulsory attendance
Lecture
2

Exercises
2

Präsenzzeit Modul insgesamt
56 h
wir858 - Capital market law, insolvency law

<table>
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**Verwendbarkeit des Moduls**

- 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
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht

**Zuständige Personen**

- Rott, Peter (module responsibility)
- Lehrenden, Die im Modul (Module counselling)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**

Skills to be acquired in this module

Upon completion of the module, students will be able to:

- demonstrate a knowledge of the basics of insolvency law and insolvency proceedings law as well as the basics of banking law and capital market law.
- classify insolvency law with its functions as enforcement law, restructuring law, and the right to alter a relationship in business life.
- demonstrate a knowledge of the positions of the groups involved (creditors, debtors, the responsible bodies of legal persons) in the insolvency proceedings, including the rights and obligations of the groups involved in the process and in the run-up to the crisis, as well as the discharge of residual debt as a rehabilitation option for natural persons.
- demonstrate a familiarity with the principles of the legitimacy verification pursuant to the general tax code, money laundering, bank secrecy, and the information requirements of credit institutions.
- identify the functions of banking and capital market law as well as modern insolvency law.
- use these functions in practical examples.
- assess the progress of insolvency proceedings, including their requirements on creditors and debtors.

**Module contents**

The module deals with banking and capital market law as well as insolvency and insolvency proceedings law within two separate lectures.

The main focus of the lecture in banking and capital market law is banking law. After an introduction to general banking law, the most important legal questions regarding collateralisation of loans are discussed. Additionally, the topics of the legitimacy verification pursuant to the general tax code, money laundering, bank secrecy, and the information requirements of credit institutions are discussed. Subsequently, the basic principles of securities law are discussed. Their legal basis and the economic background are analysed. Where possible, the interrelations between the various securities and the events of the financial market crisis will be discussed.

The lecture Insolvency Law deals with the basics of debt enforcement and insolvency law. Procedures will be shown and explained. The first part deals with company insolvency law, the second part with consumer insolvency and residual debt relief law.

**Literaturempfehlungen**

Current literature references are given in the events.

**Links**

Language of instruction: German

Duration (semesters): 1 Semester

Module frequency: jährlich

Module capacity: unlimited

**Modullevel / module level**

Modulart / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination: Prüfungszeiten

Type of examination: seminar paper and presentation or

Final exam of module: end of semester
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**wir874 - Advanced Microeconomics**

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**Verwendbarkeit des Moduls**
- Master Applied Economics and Data Science (Master) > Economics
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Social Sciences (Master) > Wahlpflichtmodule anderer Institute und Departments

**Zuständige Personen**
- Helm, Carsten (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Lehrenden, Die im Modul (Module counselling)

**Prerequisites**
keine

**Skills to be acquired in this module**

Students
- understand the importance of incentive systems for economic processes and can analyze the effects of incentive systems;
- have a firm knowledge in game theory and contract theory, and can address questions in the context of scientific discussion;
- are able to apply methods from game theory and contract theory largely independently to the analysis of situations in which agents interact strategically;
- are able to design incentive schemes – on their own and in teams – and to acquire knowledge on their own for this purpose and, to present their results, and to defend them in the scientific discourse.

**Module contents**
The first part of the module covers game theory. Game theory is an important method in economics to analyze strategic interactions of agents, e.g., on markets, in organizations or in bargaining situations.
The second part of the module covers contract theory that – according to the Nobel laureate Kenneth Arrow – has been „the most important development in economics in the last forty years“. We work out the fundamentals of screenings, signaling and moral hazard and apply them to different topics, e.g., from labor economics, economic organization and management, law and economics as well as industrial economics.

In both parts, there is a tutorial. Here students largely independently apply the acquired knowledge to different situations of strategic interaction in economics and present their results.

**Literaturempfehlungen**

**Links**
http://www.fiwi.uni-oldenburg.de/

**Language of instruction**
English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**
At the end of the lecture period.

**Type of examination**
exam

**Form of instruction**

<table>
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<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<p>| Exercises                          | --      | 0   |           |                                   |</p>
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**Module label**: Modern Transformations of International and EU Economic Law

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<td>Workload</td>
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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht

**Zuständige Personen**
- Godt, Christine (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**
**Skills to be acquired in this module**
- Students will be able
  - to describe European and international legal-economic interdependencies
  - apply international and European legal norms and legal issues
  - have a command of English legal terminology

**Module contents**
The module consists of two lectures which deal with changes in policies and institutions of international economic law. One lecture focuses on economic law and institutions as shaped by international law, while the other class is dedicated to EU foreign trade law. A basic knowledge of the institutions of international and EU economic law (WTO, IMF, World Bank, European Commission) is a prerequisite for attending this module. The focus lies in helping students understand the processes of internationalization and Europeanization that inform the current interactions between the different actors on the international plane (companies, states and parastatals). In this module, public and private economic law will be presented as a single unit. The international law part of the module focuses on the rationale and regulation of the major free trade agreements, including dispute settlement. Other topics to be addressed include the conflict of laws and the UN Convention (CISG). The EU law focuses on competition and foreign trade law, including procurement and taxation law.

**Literaturempfehlungen**

**Links**
http://www.fc2.uni-oldenburg.de/InstRW/oeffwr/

**Language of instruction**
English

**Duration (semesters)**
1 Semester Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

**Prüfungszeiten**
End of term (i.e. lecture period).

**Type of examination**
The examination consists either of term papers or an end of term test. In the case of term papers, students will work on current decisions or policy papers that are to be analyzed and evaluated by processing secondary literature.

**Form of instruction**
Lecture
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<tbody>
<tr>
<td>Frequency</td>
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<td>Workload Präsenzzeit</td>
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# Schwerpunkt "Transnational Economics and Law" (TEL) (MPO2020)

**wir821 - International Trade, Production and Change**

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**Verwendbarkeit des Moduls**

- kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics
- Master Applied Economics and Data Science (Master) > Economics
- Master’s programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master’s Programme Sustainability Economics and Management (Master) > Additional Modules

**Zuständige Personen**

- Trautwein, Hans-Michael (module responsibility)
- Trautwein, Hans-Michael (Prüfungsberechtigt)
- Bitzer, Jürgen (Prüfungsberechtigt)
- Poppitz, Philipp (Prüfungsberechtigt)
- Trautwein, Hans-Michael (Module counselling)

**Prerequisites**

keine

**Skills to be acquired in this module**

- Understanding of trade relations, international factor movements and corresponding balance-of-payments mechanisms.
- Capability to discuss structural change in global trade and productions in terms of formal models and case studies.
- Understanding of the causes and alternative strategies of economic integration in regional blocs.
- Understanding of the causes and alternative strategies of economic transformation in emerging markets.
- Ability to research data and evaluate the literature on specific aspects of international trade, production and structural change.

**Module contents**

The lectures and seminar papers address issues in the following subfields:

- international trade,
- international trade policies and regimes,
- geographical economics,
- foreign direct investment,
- labour migration,
- fragmentation of production,
- regulations of international trade and factor movements,
- development strategies,
- regional integration.

**Literatureempfehlungen**


Further references to specific topics and current literature will be given in the events.

**Links**

**Language of instruction**

English

**Duration (semesters)**

1 Semester

**Module frequency**

jährlich

**Module capacity**

unlimited

**Reference text**

- Das Seminar wird in der Form eines Blockseminars abgehalten.
- Es gibt eine Vorlesung Anfang des Semesters, in der die...
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Präsenzzeit Modul insgesamt: 56 h
**Module label**  
International Finance and Exchange Rate Economics

**Modulkürzel**  
wir823

**Credit points**  
6.0 KP

**Workload**  
180 h

**Verwendbarkeit des Moduls**  
- kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics
- Master Applied Economics and Data Science (Master) > Economics
- Master's programme Business Administration: Management and Law (Master) > Basiimodule
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - VWL

**Zuständige Personen**  
- Trautwein, Hans-Michael (module responsibility)
- Trautwein, Hans-Michael (Prüfungsberechtigt)
- Trautwein, Hans-Michael (Module counselling)

**Prerequisites**

**Skills to be acquired in this module**

- Understanding of exchange rates as strategic prices in open economies.
- Understanding of the interdependence of balance-of-payments constraints and exchange rates.
- Capability to discuss different models of exchange rate determination.
- Ability to research data and evaluate the literature on specific aspects of financial market globalization and strategies of exchange-rate policy.
- Understanding of the history of fixed-exchange-rate systems.
- Ability to relate the importance of historical experience in international monetary and financial economics.

**Module contents**

The lectures address the following issues:

- exchange rates and the balance of payments,
- open-economy macroeconomics,
- exchange rate determination,
- international financial markets,
- fixed-exchange-rate systems,
- currency crises,
- optimum currency areas and monetary integration,
- choice of exchange rate regime,
- financial market regulation.

In the seminar students will present papers on general and topical issues (theoretical models, policy strategies, case studies) in the fields of financial market globalization and exchange-rate policy.

**Literatureempfehlungen**

Selected chapters from:


And other specific readings for the seminar papers.

**Links**

**Language of instruction**  
English

**Duration (semesters)**  
1 Semester

**Module frequency**  
jährlich

**Module capacity**  
unlimited

**Reference text**

- Mitarbeit in Vorlesung und Seminar ist Pflicht für den Erwerb eines Leistungsnachweises.
- Das Seminar wird in der Form eines Blockseminars abgehalten.
- Es gibt eine Vorbesprechung Anfang des Semesters, in der die Themen vergeben werden.
<table>
<thead>
<tr>
<th>Modullevel / module level</th>
<th>Modulart / typ of module</th>
<th>Lehr-/Lernform / Teaching/Learning method</th>
<th>Vorkenntnisse / Previous knowledge</th>
<th>Examination</th>
<th>Prüfungszeiten</th>
<th>Type of examination</th>
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<td>Während der Vorlesungszeit</td>
<td>Referat oder mündliche Prüfung</td>
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**Präsenzzeit Modul insgesamt**: 56 h
**wir824 - Regulatory and Competition Policy**

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<tr>
<td>Prerequisites</td>
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<tr>
<td>Skills to be acquired in this module</td>
<td>Die Studierenden:</td>
</tr>
<tr>
<td></td>
<td>• verstehen die grundlegenden Themen der Wettbewerbs- und Regulierungsökonomik (z.B. die industrieökonomischen Grundlagen, die Anreizproblematik und die praktische Ausgestaltung der Regulierung in verschiedenen Märkten).</td>
</tr>
<tr>
<td>Module contents</td>
<td>The module consists of two courses. Course A deals with the theory of monopoly, the theory of oligopoly, cartels and market entry and the welfare analysis of market structure. Course B deals with topics in international regulatory and competition policy, especially monopoly regulation, economies of scale vs. market power in transnational markets, aims and instruments of European regulatory and competition policy.</td>
</tr>
<tr>
<td>Links</td>
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<tr>
<td>Language of instruction</td>
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**wir825 - Problems of Regulation**

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**Verwendbarkeit des Moduls**

**Zuständige Personen**
- Brors, Christiane (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**

**Skills to be acquired in this module**
The students will achieve practical knowledge to solve legal transnational problems.

**Module contents**
After an introduction to the latest jurisdiction of the European Court of Justice the students get individual topics, in order to prepare and present term papers. The lecture will be hold in form of a block seminar.

**Literaturempfehlungen**
Will be announced in the lectures.

**Links**
http://www.fk2.uni-oldenburg.de/InstRW/arre/

**Language of instruction**
German

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Vorkenntnisse / Previous knowledge**

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<td>Final exam of module</td>
<td>during term</td>
<td>term paper or seminar paper and presentation or oral exam</td>
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**Form of instruction**
Vorlesung und Seminar

**SWS**
4

**Frequency**
WiSe

**Workload Präsenzzeit**
56 h
wir879 - Transnational Intellectual Property Law

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<td>Zuständige Personen</td>
<td>Godt, Christine (module responsibility)</td>
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<td>Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
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<td></td>
<td>Chege, Victoria (Module counselling)</td>
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</table>

**Prerequisites**

**Skills to be acquired in this module**

Die Studierenden werden verpflichtet, vertiefte Kenntnisse über das Recht des Geistigen Eigentums und der Aneignung von Information im internationalen und transnationalen Kontext (TRIPS, WIPO, EPC, EPUE, Unterschiede zwischen nationalen Rechten).

- verstehen die Unterschiede zwischen den Immaterialgüterrechten (Urheberrecht, Patentrecht, Markenrecht, Sortenschutz, geographische Herkunftsangabe, Design).

- analysieren interdisziplinär (wirtschafts- und rechtswissenschaftlich) die Anreizwirkung für Innovation und die hemmende Wettbewerbswirkungen bestimmter Lizenzstrategien.

**Module contents**


**Literaturempfehlungen**


**Links**

**Language of instruction**

English

**Duration (semesters)**

1 Semester Semester

**Module frequency**

jährlich

**Module capacity**

unlimited

**Module level / module level**

238 / 366
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**Module Overview**

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<tr>
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<td><strong>Workload</strong></td>
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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Planning

**Zuständige Personen**
- Godt, Christine (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**
- Skills to be acquired in this module
  - Die Studierenden erwerben Kenntnisse des maritimen (zivilistischen) und des marinen (öffentlichen) Seerechts und deren Verschränkung in den Rechtsebenen und mit dem kontinentalen Wasserrecht.
  - sind in der Lage, seerechtliche Fragestellungen zu analysieren und lösungsorientiert zu bearbeiten.
  - können Forschungsfragen interdisziplinär entwickeln und bearbeiten.

**Module contents**

**Literaturempfehlungen**

**Links**
- **Language of instruction**: English
- **Duration (semesters)**: 1 Semester
- **Module frequency**: jährlich
- **Module capacity**: unlimited
- **Modullevel / module level**: Modullevel
- **Modulart / typ of module**: Lehr-/Lernform
### Vorkenntnisse / Previous knowledge

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### wir881 - Energy Law

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<tr>
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<td>Master's programme Business Administration: Management and Law (Master) &gt; Kernmodule CHI</td>
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<td>Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - Recht</td>
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<tr>
<td>Master's Programme Sustainability Economics and Management (Master) &gt; Additional Modules</td>
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<tr>
<td>Verwendbarkeit des Moduls</td>
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<td>Master's programme Business Administration: Management and Law (Master) &gt; Kernmodule CHI</td>
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<td>Master's Programme Sustainability Economics and Management (Master) &gt; Additional Modules</td>
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</table>

### Prerequisites

**Skills to be acquired in this module**

- Die Studierenden erwerben vertiefte Kenntnisse des europäischen und deutschen Energiewirtschaftsrechts.
- Sie sind in der Lage, energierechtliche Fragestellungen zu analysieren und lösungsorientiert zu bearbeiten.
- Sie können Forschungsfragen interdisziplinär entwickeln und bearbeiten.

### Module contents


### Literaturempfehlungen


### Links

Languages of instruction  
German, English

Duration (semesters)  
1 Semester

Module frequency  
jährlich

Module capacity  
unlimited

Module level / module level  

Modulart / typ of module  

Lehr-/Lernform / Teaching/Learning method  

Vorkenntnisse / Previous knowledge  

Examination  
Prüfungszeiten  
Type of examination

Final exam of module  
Während der Vorlesungszeit  
Referat oder Hausarbeit oder mündliche Prüfung

Form of instruction  
Seminar (
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## wir882 - Selected Issues in European Economic Policies

<table>
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<td>Workload</td>
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### Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht

### Zuständige Personen
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Chege, Victoria (Module counselling)
- Godt, Christine (module responsibility)

### Prerequisites
**Skills to be acquired in this module**
- Die Studierenden verstehen die Rechtsgenese und Rechtsdurchsetzung im Europäischen Mehrebenensystem,
- analysieren und beantworten Rechtsfragen im Europäischen Binnenmarktrecht,
- beherrschen englische Rechtsterminologie.

### Module contents

### Literaturempfehlungen

### Links
- Languages of instruction: English, German
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited

### Modullevel / module level

### Lehr-/Lernform / Teaching/Learning method

### Vorkenntnisse / Previous knowledge

### Examination Prüfungszeiten Type of examination
Während des Semesters. Hausarbeit oder Referat mit schriftlicher Ausarbeitung

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- Seminar
- 2 SE
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**wir883 - Transnational Biodiversity and Genetic Resources Law**

**Module label**
Transnational Biodiversity and Genetic Resources Law

**Modulkürzel**
wir883

**Credit points**
6.0 KP

**Workload**
180 h

**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Zuständige Personen**
- Kamau, Evanson Chege (Module counselling)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Godt, Christine (module responsibility)

**Prerequisites**
- englische Sprachkenntnisse

**Skills to be acquired in this module**

Die Studierenden

- verstehen internationale, europäische und nationale themenbezogene Rechtsnormen und Rechtsfragen.
- wenden internationale, nationale und europäische themenbezogene Rechtsnormen an.
- erlernen die englische Rechtsterminologie.

**Module contents**


Inhaltlich sind die folgenden Themengebiete für die Lehrveranstaltungen relevant:

- Internationale Rahmenbedingungen für den Zugang zu genetischen Ressourcen und Vorteilsausgleich
- EU-Recht und ausfüllende mitgliedstaatliche Regeln zur biologischen Forschung an und Nutzung von genetischen Ressourcen, Traditionelem Wissen und Technologietransfer
- Nationale Vorschriften der Ressourcenstaaten für das Aufsuchen genetischer Ressourcen bei wissenschaftlichen Feldstudien und kommerzieller Bioprospektion (z.B. Genehmigungspflichten; Prior Informed Consent; Mutually Agreed Terms; Due Diligence)
- Recht der verschiedenen kommerziellen, gesetzlichen und akademischen Ex-situ-Sammlungen genetischer Ressourcen (Practices of databases / Prinzipien und Praktiken der Datenbanken)
- Code of Conduct der deutschen Forschungseinrichtungen (vor allem DFG)
- Genetische Ressourcen und Geistiges Eigentum
- Good practices / Bewährte Verfahren (selected ex situ collections)
- ABS agreements (“Mutual Agreed Terms”)/ Verträge
- Legislative options / Legislative Optionen


| Links                   | https://www.uni-oldenburg.de/eurowr/ |
| Language of instruction | English |
| Duration (semesters)    | 1 Semester |
| Module frequency        | halbjährlich |
| Module capacity         | unlimited |
| Module level / module level |         |
| Modulart / typ of module |         |
| Lehr-/Lernform / Teaching/Learning method |         |
| Vorkenntnisse / Previous knowledge |         |

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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht

**Zuständige Personen**
- Chege, Victoria (Module counselling)
- Godt, Christine (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**

**Skills to be acquired in this module**
- Die Studierenden erkennen und analysieren europäische und internationale Regelungsmaterie des transnationalen Gesundheitsrechts
- kennen Anwendungsbeispiele und lösen Problemfälle
- verfügen über anwendungsbezogenes Wissen zur Lösung aktuell anstehender europäischen und transnationalen Fragestellungen.

**Module contents**

Das Modul besteht aus zwei aufeinander aufbauenden Teilen: Der erste Teil behandelt theoretische und praktische Fragen zur Wechselwirkung zwischen EU-Gesundheitspolitik und nationalem Gesundheitsrecht wie auch zwischen EU-Gesundheitsrecht und anderen Bereichen des EU-Rechts und stellt europäisches Gesundheitsrecht als ein sich entwickelndes, eigenständiges Gebiet dar. Der zweite Teil setzt sich mit den nationalen und internationalen Regelwerken im Bereich des Gesundheitsrechts (WHO, WTO, EU, nationales Recht und Selbstregulierung) und Fragen bezüglich globalen Handels mit Arzneimitteln auseinander. Beide Teile können entweder innerhalb einer oder in zwei Veranstaltungen behandelt werden. Insbesondere werden folgenden Themen behandelt:
- Menschenrechte, Ethik, globales Gesundheitsrecht;
- EU und trans Nationale Regulierung von Arzneimitteln (Marktzugang, Good Manufacturing Practice, Good Clinical Practice, Pharmakovigilanz; gefälschte Arzneimittel);
- Regulierung von klinischer Forschung im EU- und transnationalen Recht;
- Datenschutz, Produkthaftung und Gesundheitsversorgung;
- Gesundheitsversorgung, Wettbewerbsrecht, und geistiges Eigentum.

**Literaturempfehlungen**


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**Modulelevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous Learning**

**Examination**

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### wir813 - Competition Law and Intellectual Property

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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht

**Zuständige Personen**
- Godt, Christine (module responsibility)
- Chege, Victoria (Module counselling)

**Prerequisites**
(für WiRe empfohlen): wir815

**Skills to be acquired in this module**
- Die Studierenden verstehen Grundlagen und Verschränkungen von Wettbewerbsrecht und Geistigem Eigentum
- analysieren und beantworten Rechtsfragen im Schnittfeld von Wettbewerb und Geistigem Eigentum
- beherrschen einschlägige Rechtsprechung und können neue Fragen entsprechend einordnen

**Module contents**
Das Modul enthält zwei Veranstaltungen (wahlweise Vorlesung mit Seminar oder zwei Vorlesungen) und richtet sich an Masterstudierende mit Interesse an Innovation und dynamischem Wettbewerb (zwischen Unternehmen, aber auch zwischen Staaten). Aufbauend auf zuvor vermittelte Grundstrukturen des Europäischen Marktordnungsrechts, stehen Themen auf der Schnittfläche von Wettbewerb und Geistigen Eigentums (Kartell- und Lauterkeitsrecht) im Zentrum der Veranstaltung.

Lehrziele sind einerseits die akademische Durchdringung, andererseits die Einordnung und Beantwortung praktischer Fallgestaltungen. Themen generieren sich aus der betriebswirtschaftlichen Praxis (u.a. etwa Zugang zu 'standardessentiellen Patente': Schutzrechte als Voraussetzung von Unternehmenskooperationen) wie aus volkswirtschaftlichen Fragen (Einfluss des Schutzstandards für Geistiges Eigentum auf Innovation und Direktinvestitionen; Schutzrechte als Marktzugangsbedingungen). Die Studierenden lernen, Geistiges Eigentum und Wettbewerbsrecht als zwei miteinander verschrankte Rechtsgebiete zu analysieren.

**Literaturempfehlungen**

**Links**
- English, German
- 1 Semester
- jährlich
- 30
- Vorkenntnisse: Grundlagen Wirtschaftsrecht (Privatrecht/Europarecht)

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

**Final exam of module**

**Form of instruction**
- Course or seminar (1 V und 1 S ODER 2 V)

**SWS**

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Schrumpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)

wir826 - Sectoral, Functional and Institutional Approaches to Marketing

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Verwendbarkeit des Moduls

- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Zuständige Personen

- Alavi, Sascha (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites

Skills to be acquired in this module

The students should be enabled
- to adapt the marketing concept to sectoral, functional and institutional specifics,
- to apply specific concepts and methods of marketing in a problem-oriented way and to be able to reflect their conditions and limitations,
- to develop and present your own conceptual designs in a team.

Module contents

Marketing initially started as a producer-oriented concept and in recent years has developed as universal approach to influence market transactions. Against this background institutional, functional and sectoral fields of application inspired the formulation of sophisticated marketing approaches, like e.g. marketing of non-profit-organisations, strategic marketing, or service marketing. The course presents the specific nature of the different fields of application and relevant consequences for marketing planning. Given the recent inflation of "hyphenated conceptions" of marketing, a reasoned diagnosis as to marketing's core identity is put forth. To this end, perspectives of transfer and integration between the approaches will be developed, that measure up to state-of-the-art theoretical as well as practical demands towards marketing as a universal market-oriented way of managing businesses. This course is divided into a preparatory seminar and an educational workshop towards the end of the term. The latter unit allows case study and role play as well as the presentation student work and boosts social competences irrespective of subject matter.

Literaturempfehlungen


Links

www.uni-oldenburg.de/marketing

Language of instruction

German

Duration (semesters)

1 Semester

Module frequency

jährlich

Module capacity

unlimited

Reference text

The module consists of a preparatory period (approximately 4 sessions on campus) as well as one educational workshop outside of Oldenburg

Modullevel / module level

Modulart / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination

Prüfungszeiten

Type of examination

during term

examination paper and presentation

References

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Präsenzzeit Modul insgesamt 56 h
wir827 - Business and Societal Change

Module label: Business and Societal Change
Modulkürzel: wir827
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls
Zuständige Personen: Lehrenden, Die im Modul (Prüfungsberechtigt)
Hoppmann, Jörn (module responsibility)

Prerequisites
Skills to be acquired in this module:
- Have an overview of the most important societal trends, such as digitization, globalization, demographic change, gender equality, income inequality, and resource depletion
- Know important theoretical approaches that help understand societal change from a firm perspective
- Are able to analyze societal trends and critically evaluate their pros and cons
- Understand the impact of societal change on businesses as well as the role of businesses as drivers of societal change
- Are able to derive recommendations for firms and policy makers based on a thorough analysis of trends

Module contents
The course centers on the questions of how societal change affects firms and how firms, in turn, contribute to societal change. Toward this end, the first part of the course introduces several important theoretical approaches that help understand societal change from a business perspective, such as Institutional Entrepreneurship or Corporate Political Activity. In addition, students will get to know tools firms use to analyze societal trends. In the second part of the course, students will then form groups to analyze the dynamics, drivers, and consequences of important societal trends with a focus on the role of and implications for firms. Trends, which will be covered in this context, are digitization, automation, mediatization, connectivity, globalization, urbanization, individualism, democratization, social inclusion, gender equality, commercialism, privatization, materialism, income inequality, demographic change, climate change, and resource depletion. The results of the analysis will be presented in class, discussed with the other students, and summarized in a seminar thesis. The main goal of the course is to allow students to derive strategic recommendations for managers and policy makers based on a sound analysis of societal developments.

Literaturempfehlungen

Links
Language of instruction: German
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited

Modulart / typ of module
Modulart: Seminar

Vorkenntnisse / Previous knowledge
Examination: Prüfungszeiten
Type of examination: Thesis
Final exam of module: Thesis to be handed in at the end of semester
Form of instruction: Seminar

SWS: 4
Frequency: SoSe
| Workload Präsenzzzeit | 56 h |
Module label: Development directions in Marketing Research

Modulkürzel: wir829

Credit points: 6.0 KP

Workload: 180 h

Verwendbarkeit des Moduls:
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Zuständige Personen:
- Alavi, Sascha (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites:
Successful completion of the entrance examination

Skills to be acquired in this module:
Upon completion of the module, students will be able to:
- apply specific competences to strategic research in marketing
- classify research strategies in marketing according to their meta-theoretical considerations
- estimate research strategies' claims to knowledge and their limitations
- formulate interdisciplinary research strategies aligning competences of empirical methods with the application of theory
- develop own conceptual sketches within teams and to present them

Module contents:
How is knowledge generated within the scholarly discipline of marketing? This question confronts the field of marketing with central paradigmatic assumptions. The course begins to solve this puzzle on the basis of a historical analysis of the marketing concept's development. Different scientific standpoints in marketing theory and empirical investigation are evaluated against the light of recent developments in markets and society. The current paradigms of consumption research and marketing research's basic standing in the philosophy of science are intensely treated. This also entails reflecting on the opportunities that alternative trends, e.g. a humanistic paradigm, hold in store for marketing research. The course is divided into a preparatory seminar and an educational workshop towards the end of the term. The latter unit allows case study and role play as well as the presentation student work and boosts social competences irrespective of subject matter.

Literaturempfehlungen:
Further literature to be announced at the start of the term.

Links:
www.uni-oldenburg.de/marketing

Language of instruction: German

Duration (semesters): 1 Semester

Module frequency: jährlich

Module capacity: unlimited

Reference text:
The module consists of a preparatory period (approximately 4 sessions on campus) as well as one educational workshop outside of Oldenburg

Modullevel / module level:
Modulart / typ of module:

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Präsenzzeit Modul insgesamt 56 h
wir831 - Corporate Social Responsibility

Module label: Corporate Social Responsibility
Modulkürzel: wir831
Credit points: 6.0 KP
Workload: 180 h

Prerequisites
Skills to be acquired in this module

The students should...

- know and understand basic concepts, instruments and theories in the context of corporate social responsibility and corporate sustainability
- be able to apply conceptual frameworks to analyze and critically question the sustainability of companies
- develop options to improve the sustainability of companies and derive recommendations for their implementation in practice

Module contents

The module "CSR" provides an overview of the debates on the social responsibility of firms. The first session will briefly introduce the historical debate on Corporate Social Responsibility and Corporate Sustainability and delineate important concepts. The following sessions will use concrete company case studies as a basis for a critical discussion of central questions in the context of corporate social responsibility and sustainability. Questions that will be discussed are, amongst others:

- How can one determine whether a firm acts in a socially and ecologically sustainable way?
- Which factors drive and hinder the diffusion of socially and ecologically superior solutions and companies in the market?
- In how far is there a conflict between firm and market growth on the one hand and sustainability on the other hand?
- Which possibilities does a company have to deal with conflicts between social/ ecological and economic goals?
- How can existing firms and value chains be transformed toward sustainability?
- What is the role of managers and boards of directors for organizational change toward sustainability?
- How does the ownership and financial structure of firms influence their strategy toward sustainability?
- In how far can cooperation and partnerships between organizations help integrate social and ecological aspects in firms?

In addition to discussing these questions by drawing on company case studies, students will be introduced to the corresponding theoretical concepts and frameworks in the academic literature. Also, students will be given the opportunity to test different strategies for implementing sustainability in organizations during a simulation, which allows them to gain first-hand insights into the emerging challenges. Toward the end of the course, students will apply and deepen the knowledge they have gathered over the semester by writing a seminar thesis.

Literatureempfehlungen


Geels, F. W. (2014). Regime resistance against low-carbon transitions:


**Links**

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**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

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**Präsenzzeit Modul insgesamt**

259 / 366
wir885 - Operations and Supply Chain Management

Module label | Operations and Supply Chain Management
Modulkürzel | wir885
Credit points | 6.0 KP
Workload | 180 h

Verwendbarkeit des Moduls
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

Zuständige Personen
- Busse, Christian (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites
Skills to be acquired in this module
The lecture pertaining to the module focuses on the development and critical discussion of formal analytical models for modelling and optimizing problems in operations and supply chain management. The aim is to provide students with the skills they need to analyze value-added processes in reality and not only to understand them, but ideally also improve them. The accompanying seminar, held in English, serves to deepen and critically examine the topics from the lecture. Supplementary to the lecture, the seminar deals with conceptual and empirical research and cases. Hereby, students get to know scientific discourses on practically relevant issues that are difficult to model. Furthermore, there will be ample training in scientific work, in teamwork, and in presentations in front of large groups.

Module contents
Introduction to Operations Management; Demand Forecasting; Location Planning; Process Design; Inventory Management; Production Planning; Scheduling; Supply Chain Management; Revenue Management; Behavioral Operations Management

Literaturempfehlungen

Links
Languages of instruction | German, English
Duration (semesters) | 1 Semester
Module frequency | jährlich
Module capacity | unlimited

Reference text
The module takes place in the winter semester. Please refer to the syllabus available via Stud.IP for a more detailed description of content and procedure.

Modullevel / module level

Modulart / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination | Prüfungszeiten | Type of examination
Final exam of module | Portfolio, likely consisting of short test and short presentation

Form of instruction | Comment | SWS | Frequency | Workload of compulsory attendance
Lecture | 2 | SoSe und WiSe | 28
Seminar or exercise | 2 | SoSe und WiSe | 28

Präsenzzeit Modul insgesamt | 56 h
In today's highly dynamic business environment, innovation is the key to the success of most firms. Moreover, technological and organizational innovations represent valuable instruments for achieving progress toward sustainable development. Against this background, this module familiarizes students with the tools and processes for managing innovation and for developing overall more innovative firms. The module comprises a lecture and a seminar. In the lecture, students become acquainted with the drivers to and role of innovation; they learn about designing innovative firms and developing innovation strategies; they get to know the different sources of innovation; they familiarize themselves with the methods for choosing between alternative planned innovations; they learn how innovation is implemented; and they understand how innovation benefits are exploited. The accompanying seminar is supposed to familiarize the students with select advanced topics surrounding the management of innovation. Moreover, the students train their skills in working in teams, in working with scientific literature, in academic writing, and in presenting in front of a large audience.

Module contents
Organizational change, creative destruction, ambidexterity, exploration, exploitation, absorptive capacity, sustainability transitions, innovation models, innovation networks, innovation strategy, innovation ecosystems, diffusion of innovations, organizational routines, entrepreneurship, new ventures, etc.

Literatureempfehlungen

Links
Language of instruction
German
Duration (semesters)
1 Semester
Module frequency
unlimited
Reference text
This module is offered in the winter term. For a more detailed description of course content and organization, please note the syllabus that will be made available via Stud.IP before the beginning of the course.
<table>
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<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<td></td>
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<td>56 h</td>
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wir886 - Digital Transformation: Strategies and Sustainability

Module label: Digital Transformation: Strategies and Sustainability

Modulkürzel: wir886

Credit points: 6.0 KP

Workload: 180 h

(4 SWS (56h))

Verwendbarkeit des Moduls

- Master Applied Economics and Data Science (Master) > Specialization
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-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
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Zuständige Personen

- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Hoppmann, Jörn (module responsibility)

Prerequisites

Skills to be acquired in this module

The students should:
- know basic definitions, trends and application areas of digitalization
- be able to assess the economic effects of digitalization
- understand corporate strategies and business models in the context of digital transformation
- know how companies should design processes and structures to promote digitalization in organizations
- have an overview of social, legal and ethical aspects of digitalization
- assess the environmental impact of digitalization
- evaluate digital products, services and business models using ethical and sustainable guidelines
- independently develop proposals for the integration of ethical, social and ecological criteria in digitalization projects and processes

Module contents

The module "Digital Strategy and Sustainability" provides insights into the role digitalization for companies and the associated social discourse. The digital transformation leads to the emergence of new business models, markets and forms of interaction. This requires comprehensive changes in strategic orientation as well as in business processes and structures. In addition, new regulations and standards are required at the societal level in order to meet the ethical, ecological, and societal challenges posed by digitalization.

In the first part of the seminar, students are familiarized with the basics and application areas of digitalization as well as the economic, social, and ecological implications. Toward this end, important questions in the context of digital transformation will be raised and discussed drawing on company case studies. Exemplary questions that will be dealt with in this context are:
- What are the technological drivers of digitalization and what trends can be observed?
- What is the impact of digital transformation on industries and companies?
- How can companies design strategies, business models, processes and structures to address the digital transformation?
- What are the consequences of digitalization on a societal and legal level?
- How does the digital transformation affect the natural environment?
- How can social, ethical, and ecological aspects be integrated into digital products, services and business models?

In the second part of the course, students will develop digital business models in teams under the guidance of experienced coaches, taking into account economic, ecological and social/ethical criteria. The results are presented to the other students and company representatives and will be summarized in a term paper. An important part of the term paper is the critical reflection of current methods used to develop digital business models with regard to sustainability criteria.

Literaturempfehlungen


Links

Language of instruction: English
<table>
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<tr>
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<td>Das Modul sollte im 2. Semester besucht werden.</td>
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<td>Prüfungszeiten</td>
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## wir896 - Operations Management

<table>
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<tr>
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<tr>
<td>Modulkürzel</td>
<td>wir896</td>
</tr>
<tr>
<td>Credit points</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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### Verwendbarkeit des Moduls
- Master Applied Economics and Data Science (Master) > Specialization
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

### Zuständige Personen
- Busse, Christian (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

### Prerequisites
**Skills to be acquired in this module**


### Module contents
Die Vorlesung behandelt voraussichtlich folgende Themen:
- Nachfrageprognose, Prozessmanagement, Produktionsplanung, Ablaufplanung, Revenue Management, Behavioral Operations Management

### Literaturempfehlungen


### Links
https://www.uni-oldenburg.de/produktion

### Language of instruction
English

### Duration (semesters)
1 Semester

### Module frequency
jährlich

### Module capacity
unlimited

### Modullevel / module level

### Modulart / typ of module

### Lehr-/Lernform / Teaching/Learning method

### Vorkenntnisse / Previous knowledge

### Examination
Prüfungszeiten | Type of examination
--- | ---
Am Ende des Semesters | Portfolio

### Final exam of module
Form of instruction | Comment | SWS | Frequency | Workload of compulsory attendance
--- | --- | --- | --- | ---
Lecture | | 2 | SoSe oder WiSe | 28
Seminar | | 2 | SoSe oder WiSe | 28

### Präsenzzeit Modul insgesamt
56 h
**wir899 - Supply Chain Management**

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**Verwendbarkeit des Moduls**
- Master Applied Economics and Data Science (Master) > Specialization
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

**Zuständige Personen**
- Busse, Christian (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**
In der zum Modul gehörigen Vorlesung werden vor allem formalanalytische Modelle erarbeitet, mit denen Probleme in Wertschöpfungsketten beschrieben und im Rahmen der Modellanahmen optimiert werden können. Hiermit sollen die Studierenden eine Kompetenz zur unternehmensübergreifenden Analyse der gesamten Wertschöpfungskette (Supply Chain) erwerben, mit Hilfe derer sie diese nicht nur verstehen, sondern idealerweise auch verbessern können. Im begleitenden Seminar werden mithilfe von in Gruppen verfassten Hausarbeiten aktuelle Fragestellungen und Diskussionen im Supply Chain Management aufgearbeitet und bewertet. Das Seminar baut ergänzend zur Vorlesung auf konzeptioneller und empirischer Forschung auf. Hiermit lernen die Studierenden wissenschaftliche Diskurse zu praktisch relevanten und nur schwer modellierbaren Herausforderungen des Supply Chain Managements kennen. Ferner werden die Fähigkeiten zum wissenschaftlichen Arbeiten, zur Teamarbeit und zum Präsentieren vor großen Gruppen trainiert.

**Module contents**
Die Vorlesung behandelt voraussichtlich folgende Themen: Grundlagen der Supply Chain, Strategischer Fit, Netzwerk- und Standortplanung, Bestandsmanagement, Produkt- und Prozessdesign, Supply-Chain-Koordination, Vertragsdesign, Transport in der Supply Chain, Nachhaltiges Supply Chain Management

**Literaturempfehlungen**

**Links**
https://www.uni-oldenburg.de/produktion

**Language of instruction**
English

**Duration (semesters)**
1 Semester

**Module frequency**
yährlich

**Module capacity**
unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

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<td>Am Ende des Semesters</td>
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**Form of instruction**

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wir898 - Strategic Sustainability Management

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<td>Workload</td>
<td>180 h</td>
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<td>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - BWL</td>
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<td>• Master's Programme Sustainability Economics and Management (Master) &gt; Akzentmodule</td>
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<td>Zuständige Personen</td>
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<tr>
<td></td>
<td>• Hoppmann, Jörn (module responsibility)</td>
</tr>
<tr>
<td></td>
<td>• Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
</tr>
<tr>
<td></td>
<td>• Hoppmann, Jörn (Module counselling)</td>
</tr>
<tr>
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<tr>
<td>Skills to be acquired in this module</td>
<td>The students should...</td>
</tr>
<tr>
<td></td>
<td>• know and understand basic concepts, instruments and theories in the context of corporate sustainability and corporate social responsibility</td>
</tr>
<tr>
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<td>• be able to apply conceptual frameworks to analyze and critically question the sustainability of companies</td>
</tr>
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<td></td>
<td>• develop options to improve the sustainability of companies and derive recommendations for their implementation in practice</td>
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<tr>
<td>Module contents</td>
<td></td>
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<tr>
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<td>The module &quot;Strategic Sustainability Management&quot; provides an overview of the debates on the role of firms for sustainable development from a strategic perspective. The first session will briefly introduce the historical debate on Corporate Sustainability and Corporate Social Responsibility and delineate important concepts. The following sessions will use concrete company case studies as a basis for a critical discussion of questions in the context of corporate sustainability that are of strategic importance for firms. Questions that will be discussed are, amongst others:</td>
</tr>
<tr>
<td></td>
<td>• How can one determine whether a firm acts in a socially and ecologically sustainable way?</td>
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<td>• Which factors drive and hinder the diffusion of socially and ecologically superior solutions and companies in the market?</td>
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<td>• To which extent is there a conflict between firm and market growth on the one hand and sustainability on the other hand?</td>
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<tr>
<td></td>
<td>• Which possibilities does a company have to deal with conflicts between social/ecological and economic goals?</td>
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<td></td>
<td>• How can existing firms and value chains be transformed toward sustainability?</td>
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<td></td>
<td>• What is the role of managers and boards of directors for organizational change toward sustainability?</td>
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<td>• How does the ownership and financial structure of firms influence their strategy toward sustainability?</td>
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<td>• In how far can cooperation and partnerships between organizations help integrate social and ecological aspects in 53 firms?</td>
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<td>In addition to discussing these questions by drawing on company case studies, students will be introduced to the corresponding theoretical concepts and frameworks in the academic literature. Also, students will be given the opportunity to test different strategies for implementing sustainability in organizations during a simulation, which allows them to gain first-hand insights into the emerging challenges. Toward the end of the course, students will apply and deepen the knowledge they have gathered over the semester by writing a seminar thesis.</td>
</tr>
<tr>
<td>Literatureempfehlungen</td>
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<tr>
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<tr>
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<td>Duration (semesters)</td>
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<td>Modullevel / module level</td>
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<td>Type of examination</td>
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<td>Final exam of module</td>
<td>End of term</td>
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Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)

wir833 - Corporate Financial Statements

Module label: Corporate Financial Statements
Modulkürzel: wir833
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

Zuständige Personen:
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites:

Skills to be acquired in this module:
The aim of the course is to provide students with consolidated financial statements according to international accounting standards (IFRS and US-GAAP).

Module contents:
- the need for consolidation
- scope of consolidation
- consolidation of financial statements
- elimination of intercompany profits
- equity method
- presentation of financial position, performance and cash flow of a group
- paper discussion on current and special issues

Literaturempfehlungen:
Revsine, Laurence et al., Financial Reporting and Analysis, latest version.

Links:
www.fk2.uni-oldenburg.de/InstBWL/Rewe/

Languages of instruction:
German, English

Duration (semesters):
1 Semester

Module frequency:
jährlich

Module capacity:
unlimited

Modullevel / module level:

Modulart / typ of module:

Lehr-/Lernform / Teaching/Learning method:

Vorkenntnisse / Previous knowledge:

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

Form of instruction Comment SWS Frequency Workload of compulsory attendance
Lecture 2 28
Exercises 2 28

Präsenzzeit Modul insgesamt 56 h
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:
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites:
- 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.

Literatureempfehlungen:

Links:
http://www.fk2.uni-oldenburg.de/InstBWL/Rewe/

Languages of instruction:
German, English

Duration (semesters):
1 Semester

Module frequency:
jährlich

Module capacity:/unlimited

Modullevel / module level:
MM (Mastermodul / Master module)

Modulart / typ of module:
je nach Studiengang Pflicht oder Wahlpflicht

Lehr-/Lernform / Teaching/Learning method:

Vorkenntnisse / Previous knowledge:

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

Form of instruction:
Comment:
SWS:
Frequency:
Workload of compulsory attendance:
Lecture:
2
28
Seminar:
2
28

Präsenzzeit Modul insgesamt:
56 h
**wir835 - Taxation and Tax Law II**

<table>
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<td>Workload</td>
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<td>Verwendbarkeit des Moduls</td>
<td>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule AFT - Recht</td>
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<td>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - Recht</td>
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<tr>
<td>Zuständige Personen</td>
<td>• Dittmer, Jochen (module responsibility)</td>
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<tr>
<td>Prerequisites</td>
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<tr>
<td>Skills to be acquired in this module</td>
<td>The aim of the course is to provide students with a deep and thorough knowledge regarding • Mergers &amp; Acquisition tax and • International taxation</td>
</tr>
<tr>
<td>Module contents</td>
<td>The course provides a deep insight into Merger &amp; acquisition tax • Taxation of sale of company shares • Admission of a shareholder • Insertion of operations, partial operations and partner shares in corporate enterprises • Transformation of corporate enterprises into business partnerships • Merger of corporate enterprises • Separation of corporate enterprises and business partnerships International taxation • Taxation of transnational operations in form of direct businesses, permanent establishments and corporate enterprise subsidiaries • Possibilities and limitations regarding the prevention of international double taxation • Profit deferral and problems regarding transfer prices • Problems in the prevention of international low taxation</td>
</tr>
<tr>
<td>Literatureempfehlungen</td>
<td>• Brähler, Gernot (aktuelle Fassung): Umwandlungssteuerrecht: Grundlagen für Studium und Steuerberaterprüfung • Schaumburg, Harald (aktuelle Fassung): Internationales Steuerrecht: Außensteuerrecht, Doppelbesteuerungsrecht 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)</td>
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<td>Due to a change in the frequency in which the &quot;Mergers &amp; Acquisition Tax&quot; and the &quot;International Taxation&quot; sections are offered starting with the winter semester 2020/21, it is recommended for the winter semester 2019/20, in addition to the module wir 807 &quot;Taxation and Tax Law I&quot;, to study the &quot;Mergers &amp; Acquisition Tax&quot; section of the module wir835 at the same time and that the examination on both sections is taken in the summer semester 2020. The course &quot;Mergers &amp; Acquisition Tax&quot; will otherwise only be offered again in the summer semester 2021. From the summer semester 2021 onward it is recommended to study the part &quot;Mergers &amp; Acquisition Tax&quot; of the module wir835 in the 2nd semester and the part &quot;International Taxation&quot; in the 3rd semester. At the end of the 3rd semester, the written exam should cover the entire content of the module.</td>
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<tr>
<td>Modullevel / module level</td>
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**wir837 - Advanced Corporate Finance**

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**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**
- Lehrende, 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**
- 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

**Modullevel / module level**

**Modularit / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**
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<td>typically at the end of the semester; potential midterm examination dates will be announced in the first session</td>
<td>1 term paper (Hausarbeit) or 1 written exam (Klausur) or 1 oral exam (mündliche Prüfung) or 1 Portfolio</td>
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**Präsenzzeit Modul insgesamt**
56 h
wir839 - Financial Statement Analysis

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**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?
- 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


Links

http://www.uni-oldenburg.de/accounting

Language of instruction

English

Duration (semesters)

1 Semester

Module frequency

jährlich

Module capacity

unlimited

Modullevel / module level

Modulart / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination

Prüfungszeiten

Type of examination

during the semester

Final exam of module

portfolio

Form of instruction

Comment

SWS

Frequency

Workload of compulsory attendance

Lecture

2

28

Exercises

2

28

Präsenzzeit Modul insgesamt

56 h
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:
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites:
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

Literatureempfehlungen:

Links:
www.fk2.uni-oldenburg.de/InstBWL/Rewe/

Languages of instruction:
German, English

Duration (semesters):
1 Semester

Module frequency:
jährlich

Module capacity:
unlimited

Modullevel / module level:

Modulart / typ of module:

Lehr-/Lernform / Teaching/Learning method:

Vorkenntnisse / Previous knowledge:

Examination

Prüfungszeiten

Type of examination

Final exam of module:

end of semester

portfolio or written exam

Form of instruction:

Comment

SWS

Frequency

Workload of compulsory attendance

Lecture
2
28

Exercises
2
28

Präsenzzeit Modul insgesamt
56 h
**wir842 - Banking**

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**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)

**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.

**Literaturrempfehlungen**

- Berger / Molyneux / Wilson (Eds.): The Oxford Handbook of Banking, latest edition, Oxford University Press
- 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

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
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<td>typically at the end of the semester</td>
<td>1 term paper (Hausarbeit) or 1 written exam (Klausur) or 1 oral exam (mündliche Prüfung) or 1 Portfolio</td>
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</table>

**Form of instruction**

Lecture

**SWS**

4

**Frequency**

**Workload Präsenzzeit**

56 h
The aim of the course is to provide students with a thorough knowledge of how to identify, classify, measure, and manage different types of financial business risks. In particular, we will discuss the properties and potential applications of derivatives in financial risk management. Upon completion of this module, students:

- will have a sound understanding of the concept of risk management, and will be able to distinguish different types of financial risks and risk management approaches;
- will be able to devise hedging strategies, arbitrage strategies, and speculative strategies using financial derivatives such as futures contracts, forward contracts, options, and swaps;
- will be able to consistently apply valuation models to determine theoretical prices of financial derivatives;
- will be able to assess limitations of financial derivatives in risk management.

The course provides insights into the theory and practice of modern financial business risk management, including:

- the concept of risk, types of financial risks, and approaches to risk measurement;
- the mechanics of financial markets, including derivatives markets;
- the properties of selected financial instruments, including financial derivatives such as forwards, futures, options, and swaps;
- tools and techniques for managing financial risks.

Highly recommended readings:

Optional readings:

Further readings may be announced during the course.
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<td>Frequency</td>
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## wir844 - Current Topics in AFT

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### Verwendbarkeit des Moduls
- 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)
- Lorenz, Johannes (Module counselling)
- Prokop, Jörg (Module counselling)

### Prerequisites
- Skills to be acquired in this module
  - Introducing and applying empirical research methods such as event studies and regression analyses to current questions in AFT through individual projects.

### Module contents
- Evaluation of current AFT questions

### Literaturempfehlungen

### Links
- [http://www.uni-oldenburg.de/accounting/](http://www.uni-oldenburg.de/accounting/)

### Languages of instruction
- German, English

### Duration (semesters)
- 1 Semester

### Module frequency
- jährlich

### Module capacity
- unlimited

### Modullevel / module level

### Modulart / typ of module

### Lehr-/Lernform / Teaching/Learning method

### Vorkenntnisse / Previous knowledge

### Examination

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### Final exam of module

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### Präsentzeit Modul insgesamt
- 56 h
**wir845 - Advanced Issues in AFT Research**

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<td>- Prokop, Jörg (module responsibility)</td>
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<td>- Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
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<td>- Dittmer, Jochen (Module counselling)</td>
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<td>- Lorenz, Johannes (Module counselling)</td>
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<td>Students are required to actively participate in the course by preparing classes, by performing follow-up coursework, and/or by giving presentations according to the rules defined by the lecturer in the first session.</td>
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<tr>
<td>Skills to be acquired in this module</td>
<td>The aim of the course is to provide insights into the state-of-the-art of academic research in selected areas of accounting and auditing, finance, and taxation. Upon completion of the module, students will be able to place typical research questions and research designs in the aforementioned areas within a broader context of academic research, and to assess selected contributions' significance.</td>
</tr>
<tr>
<td>Module contents</td>
<td>The course involves reading and discussing cornerstone journal articles as well as contemporary articles and working papers in accounting/auditing, finance, and/or taxation. Particular emphasis will be placed on the evaluation of the respective studies with respect to their research questions, the methodologies used, and their contributions to the literature.</td>
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<tr>
<td>Literatureempfehlungen</td>
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<td>Examination</td>
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**wir836 - Quantitative Studies in AFT**

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**Verwendbarkeit des Moduls**
- 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)
- Lorenz, Johannes (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**

**Skills to be acquired in this module**
The aim of the course is to provide insights into the economics of accounting, finance, and/or taxation from the perspective of a quantitative researcher. Upon completion of the module, students will be familiar with typical quantitative models and research approaches in the respective field and will be able to develop their own research designs.

**Module contents**
The course involves reading and discussing empirical research in accounting, finance, and/or taxation, and working with quantitative models in at least one of these areas.

**Literaturempfehlungen**
Will be announced at the beginning of the course.

**Links**
- Language of instruction: German
- Duration (semesters): Semester
- Module frequency: unlimited
- Module capacity: unlimited
- Reference text: Students are required to actively participate in the course by preparing classes, by performing follow-up coursework, and/or by giving presentations according to the rules defined by the lecturer in the first session.
- Modullevel / module level: MM (Mastermodul / Master module)
- Modulart / typ of module: Wahlpflicht / Elective
- Lehr-/Lernform / Teaching/Learning method
- Vorkenntnisse / Previous knowledge: The course is intended for master's students with a specialization in Accounting, Finance, Taxation (AFT).

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

**Form of instruction**

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### wir840 - Tax planning and tax effects

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#### Zuständige Personen

#### Prerequisites

#### Skills to be acquired in this module

#### Module contents

#### Literatureempfehlungen

#### Links

#### Duration (semesters)

#### Module frequency

#### Module capacity

#### Module level / module level

#### Modulart / typ of module

#### Lehr-/Lernform / Teaching/Learning method

#### Vorkenntnisse / Previous knowledge

#### Examination

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#### Form of instruction

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#### Präsenzzeit Modul insgesamt

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Schwerpunkt "Unternehmensführung" (MPO2020)

wir847 - Advanced Managerial Accounting

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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
- 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

Modullevel / module level

Modular / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination
Prüfungszeiten
Type of examination
term paper or seminar paper and presentation or written exam or oral exam or portfolio or project paper

Form of instruction
Comment
SWS
Frequency
Workload of compulsory attendance

Lecture
2
28

Exercises
2
28

Präsenzzeit Modul insgesamt
56 h
wir848 - Basic theories of Organisation and Human Resources

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| Verwendbarkeit des Moduls | - Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL  
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL  
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master) |
| Zuständige Personen | - Gilbert, Jonathan (Module counselling)  
- Breisig, Thomas (Prüfungsberechtigt)  
- Gilbert, Jonathan (Prüfungsberechtigt)  
- Breisig, Thomas (module responsibility) |
| Prerequisites | Students get to know central theories of organisation and human resources (HR). They are empowered to apply theories in order to explain practical phenomena and to solve practical problems. The ability to put on different "theory glasses" while observing and analysing various organisational and HR practices is fostered. Students learn to deal with different theories in a conscious and critical way, especially through case studies, group work and discussions.  
Upon completion of the module, students will:  
- be able to explain various classic and modern theories of organisation and human resource theories, differentiate them and reflect them critically;  
- be able to apply the theoretical and abstract ways of thinking and perception so as to transfer them on operational decisions;  
- develop skills of self-reflection (supported by the technical and didactical concepts). |
| Module contents | Students receive deeper insights into classical and modern theories of organisation and human resource, including:  
- Weber's theory of bureaucracy  
- Taylor's principles of Scientific Management  
- Human Relations approach  
- Behavioural decision theory  
- Situational approach  
- Micro-political approaches  
- New Institutional Economics  
- Theories of motivation  
- Theories of leadership  
The presentations and discussions within the seminars also offer possibilities to deepen and broaden these topics according to the student’s interest and latest developments in theory and practice. |
Further literature will be announced during the semester according to the particular lecture/seminar content. |
<p>| Links | <a href="http://www.uol.de/orgpers">www.uol.de/orgpers</a> |
| Language of instruction | German |
| Duration (semesters) | 1 Semester |
| Module frequency | jährlich |
| Module capacity | unlimited |
| Reference text | Die Veranstaltung ist im Master Wirtschafts- und Rechtswissenschaften in den Schwerpunkten ManECo und FUGO verwendbar. |
| Modullevel / module level | 285 / 366 |</p>
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<td>Final exam</td>
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Präsenzzeit Modul insgesamt 56 h
wir849 - Advanced Entrepreneurship

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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Zuständige Personen**
- Nicolai, Alexander (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**
- none

**Skills to be acquired in this module**
The students will learn the fundamentals of the topic Entrepreneurship, including the challenges of founding enterprises and entrepreneurial action in established companies.

**Module contents**
This module deals with the development of business ideas and its realization in business models as well as its perception and evaluation. The content of the lecture further includes issues relating to team-building, resources, and finance, as well as establishing a business plan, the question of the appropriate legal form of an organization, and the specific challenges in the growth stage. Particular aspects will be amplified by guest lecturers from companies.

**Literaturempfehlungen**

**Links**
http://www.uni-oldenburg.de/wire/entrepreneurship/lehrangebot/veranstaltungen/

**Language of instruction**
German

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Reference text**
The module consists of a lecture and a seminar. Alternatively, in this module the seminar Eco-Venturing Projekt- und Präsenzseminar are offered.

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

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**Präsenzzeit Modul insgesamt**
56 h
### wir850 - Start-up Consulting

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<td>Prerequisites</td>
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<td>Skills to be acquired in this module</td>
<td>Ziel des Moduls ist, den Studierenden interdisziplinäre Perspektiven auf die Beratung (Themen, Personen, Qualifikation) im besonderen Fokus der Begleitung von Gründungsvorhaben näher zu bringen. Das Modul „Gründungsberatung“ bietet Studierenden die Möglichkeit, sich sowohl wissenschaftlich als auch anwendungsorientiert mit den Besonderheiten und (zukünftigen) Professionalisierungsherausforderungen der Beratung von Gründern/Gründerinnen zu beschäftigen. Zugleich erhalten Sie Einblicke in die Gründerzene. Über die Einbindung eines Gründungsteams als Fallstudiengänger eröffnet sich den Studierenden die Gelegenheit, ihr Beratungskonzept unter realen Bedingungen zu entwickeln, zu testen und zu evaluieren.</td>
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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:
- 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:

Links:
http://www.uni-oldenburg.de/accounting/

Languages of instruction:
German, English

Duration (semesters):
1 Semester

Module frequency:
jährlich

Module capacity:
unlimited

Modullevel/module level:

Lehr-/Lernform / Teaching/Learning method:

Vorkenntnisse/Previous knowledge:

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
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<td>Projektbericht</td>
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wir852 - International Management

Modulkürzel  
wir852

Credit points  
6.0 KP

Workload  
180 h

Verwendbarkeit des Moduls  
- 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  
- Junker-Michel, Mareike (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites  
keine

Skills to be acquired in this module

The module consists of lecture as well as seminar elements which interlink with each other on a technical and didactical level. By alternating lectures, discussions, and training elements, students get to know the theoretical basics as well as the practical relevance of the module topics. They get the chance to integrate themselves, their theoretical knowledge and practical experiences, and to exchange views with the other students and the lecturer. Different teaching and learning methods support the student’s professional, methodological, social-communicative, and personal competences, e. g. via station learning, role plays and debates, thesis discussions and case study analysis. They work within the entire group as well as small groups.

Attending the course, students
- develop a solid knowledge of this broad subject and are able to relate the various scientific and practical findings with each other and also understand them on a macro-level;
- understand the complex issues, challenges and fields of action in International Management;
- are able to analyse, interpret and manage international economic and business issues within heterogeneous (above all cultural) fields of stakeholders and environments;
- can effectively analyse and apply the strategic, structural and cultural instruments in International Management according to the specific practical context;
- develop skills of self-reflection (supported by the technical and didactical concepts) 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 International Management and to interlink, reflect and evaluate it accordingly.

Module contents  

Students gain theoretical as well as practical insights in the backgrounds and specific characteristics of International Management. A specific focus will (as a last point) be laid on international Human Resource Management as it provides notably relevant issues in international business administration.

Students deal with foundations, challenges and possible fields of action within the following topics:

- Economic internationalisation and the international firm
  - Characteristics, development and relevance
  - Terminological differentiation and attribution
  - Research and explanatory approaches
- Environment and orientation of international corporations
  - Culture and management
  - Fields and forms of strategy
  - Organisation by structure and processes
  - Responsibility and public affairs
- Relevance of and fields in international Human Resource Management
  - Requirements and organisation of the central HR areas
  - Recruitment and selection
  - Expatriation of employees
  - Intercultural management
  - Social management

The presentations and discussions also offer possibilities to deepen and
broaden these topics according to the students interests and latest developments in theory and practice.

Literatureempfehlungen


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

Modullevel / module level

- Modulart / typ of module

- Lehr-/Lernform / Teaching/Learning method

- Vorkenntnisse / Previous knowledge

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<td>Seminar paper or presentation or written exam or oral exam or portfolio or project report (will be fixed and announced at the beginning of the semester by the lecturer)</td>
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Form of instruction

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Präsenzzeit Modul insgesamt

- 56 h
Module label: Project Management - Organisation - Human Resources

Modulkürzel: wir853

Credit points: 6.0 KP

Workload: 180 h

Skills to be acquired in this module:
- are familiar with the different methods and techniques in academic research and writing and are able to apply them successfully;
- are able to organise themselves and work problem-oriented within complex learning environments;
- know how to carry out research-oriented work;
- interlink theory and practice in a critical and solution-oriented way;
- know the relevance of theory construction within a scientific process and are able to work therein independently;
- gain deeper knowledge within the specific project topic they work on with emphasis on organisation and/or human resource management;
- are competent to work with others on scientific empirical research in a team situation and are able to develop and document their findings according to scientific standards.

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 consists of two project parts, one per semester, and starts with each summer term. In the beginning, the lecturers present (varying) guiding topics from the field of management, organisation, and human resources (e.g. cooperation and business networks, the flexibilisation of work conditions, workplace health management). Topics from the chair’s current research projects are further integrated. The topics are further specialised by small student groups who work together on them. This means that the lecturers provide suggestions and support (e.g. via different moderation methods) so as to initiate the student’s decisions on their project’s specific topic. Students work in plenary as well as small groups. The specific project topics are further cemented within each of the student’s project group.

For methodological and didactical reasons, it is necessary to stretch the module over two semesters. In the first semester (summer term), students work on the theoretical and conceptual basics, solidify their research topics, and prepare for the empirical project work. The students present their first (in particular theoretical) results as well as their empirical planning and design. During the second semester (winter term), students work intensively on the empirical research part and complete the project by finishing their scientific report. They present their findings within the whole plenary group.

Active (non-receptive) forms of learning are dominating this module. The lecturers are primarily acting in the role of moderators, coaches, coordinators and providers for information.

Literaturempfehlungen:
Methodological reading:

Professional reading:
depending on the student’s specific project topic

Links:
www.uol.de/orgpers

Language of instruction: German
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| Präsenzzeit Modul insgesamt | 56 h |
wir854 - Current Topics in Managerial Accounting

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<td>Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
</tr>
<tr>
<td>Further responsible persons</td>
<td>Fachgebiet Accounting &amp; Corporate Governance</td>
</tr>
<tr>
<td>Prerequisites</td>
<td></td>
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<tr>
<td>Skills to be acquired in this module</td>
<td>Introducing and applying empirical research methods such as event studies and regression analyses to current questions in AFT through individual projects.</td>
</tr>
<tr>
<td>Module contents</td>
<td>Evaluation of current AFT questions</td>
</tr>
<tr>
<td>Links</td>
<td><a href="http://www.uni-oldenburg.de/accounting/">http://www.uni-oldenburg.de/accounting/</a></td>
</tr>
<tr>
<td>Languages of instruction</td>
<td>German, English</td>
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<td>Duration (semesters)</td>
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<td>Module capacity</td>
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<td>Reference text</td>
<td>Das Modul beginnt jährlich im SoSe.</td>
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<tr>
<td>Modulart / typ of module</td>
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<tr>
<td>Lehre-/Lernform / Teaching/Learning method</td>
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<tr>
<td>Vorkenntnisse / Previous knowledge</td>
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<tr>
<td>Examination</td>
<td>Prüfungszeiten</td>
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<tr>
<td>Final exam of module</td>
<td>essay and presentation</td>
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<td>Comment</td>
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<tr>
<td>Präsenzzeit Modul insgesamt</td>
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</table>
### wir833 - Corporate Financial Statements

<table>
<thead>
<tr>
<th>Module label</th>
<th>Corporate Financial Statements</th>
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<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir833</td>
</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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</table>

**Verwendbarkeit des Moduls**
- Master of Education Programme (Vocational and Business Education)
- Economics and Business Administration (Master of Education) > Mastermodule

**Zuständige Personen**
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**
**Skills to be acquired in this module**
The aim of the course is to provide students with consolidated financial statements according to international accounting standards (IFRS and US-GAAP).

**Module contents**
- the need for consolidation
- scope of consolidation
- consolidation of financial statements
- elimination of intercompany profits
- equity method
- presentation of financial position, performance and cash flow of a group
- paper discussion on current and special issues

**Literaturempfehlungen**

**Language of instruction**
German, English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**
**Prüfungszeiten**

differ according to type of examination

term paper or seminar paper and presentation or written exam or oral exam or portfolio or project paper

**Form of instruction**

<table>
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<td>Exercises</td>
<td>2</td>
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</tbody>
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**Präsenzzeit Modul insgesamt**
56 h
**wir841 - Advanced Financial Accounting**

<table>
<thead>
<tr>
<th>Module label</th>
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</thead>
<tbody>
<tr>
<td>Modulkürzel</td>
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**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)

**Prerequisites**
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**

**Links**
www.fk2.uni-oldenburg.de/InstBWL/Rewe/

**Languages of instruction**
- German
- English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

<table>
<thead>
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**Final exam of module**
- end of semester
- portfolio or written exam

**Form of instruction**

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| Exercises | 2 |           | 28 |

**Präsenzzeit Modul insgesamt**
- 56 h
### wir844 - Current Topics in AFT

<table>
<thead>
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<tr>
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<tr>
<td>Workload</td>
<td>180 h</td>
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</table>
| Verwendbarkeit des Moduls | • 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)  
• Lorenz, Johannes (Module counselling)  
• Prokop, Jörg (Module counselling) |

**Prerequisites**

**Skills to be acquired in this module**  
Introducing and applying empirical research methods such as event studies and regression analyses to current questions in AFT through individual projects.

**Module contents**  
Evaluation of current AFT questions

**Literaturempfehlungen**  

**Links**  
http://www.uni-oldenburg.de/accounting/

**Languages of instruction**  
German, English

**Duration (semesters)**  
1 Semester

**Module frequency**  
jährlich

**Module capacity**  
unlimited

**Module level / module level**

**Typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**  
Prüfungszeiten  
Type of examination

**Final exam of module**  
Essay and presentation

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<th>Workload of compulsory attendance</th>
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<td>28</td>
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</table>

**Präsenzzeit Modul insgesamt**  
56 h
## wir845 - Advanced Issues in AFT Research

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<thead>
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<th>Advanced Issues in AFT Research</th>
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<tbody>
<tr>
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<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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</table>

### Verwendbarkeit des Moduls
- 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)
- Dittmer, Jochen (Module counselling)
- Lorenz, Johannes (Module counselling)

### Prerequisites
Students are required to actively participate in the course by preparing classes, by performing follow-up coursework, and/or by giving presentations according to the rules defined by the lecturer in the first session.

### Skills to be acquired in this module
The aim of the course is to provide insights into the state-of-the-art of academic research in selected areas of accounting and auditing, finance, and taxation. Upon completion of the module, students will be able to place typical research questions and research designs in the aforementioned areas within a broader context of academic research, and to assess selected contributions’ significance.

### Module contents
The course involves reading and discussing cornerstone journal articles as well as contemporary articles and working papers in accounting/auditing, finance, and/or taxation. Particular emphasis will be placed on the evaluation of the respective studies with respect to their research questions, the methodologies used, and their contributions to the literature.

### Literatureempfehlungen
Will be announced at the beginning of the course.

### Languages of instruction
German, English

### Duration (semesters)
1 Semester

### Module frequency
unregelmäßig

### Module capacity
unlimited

### Lehr-/Lernform / Teaching/Learning method
Seminar

### Form of instruction
Seminar

### SWS
4

### Frequency

<table>
<thead>
<tr>
<th>Vorkenntnisse / Previous knowledge</th>
<th>Prüfungszeiten</th>
<th>Type of examination</th>
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</thead>
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<tr>
<td>Final exam of module</td>
<td>typically at the end of the semester; potential mid-term examination dates will be announced in the first session</td>
<td>1 term paper (Hausarbeit) or 1 written exam (Klausur) or 1 oral exam (mündliche Prüfung) or 1 Portfolio</td>
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### Workload Präsenzzzeit
56 h
**Module label**
Project: Enterprise flexibility and flexible people

**Modulkürzel**
wir846

**Credit points**
12.0 KP

**Workload**
360 h

**Verwendbarkeit des Moduls**
- 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**
- Breisig, Thomas (module responsibility)
- Lehrenden, Die im Modul (Prüfungs berechtigt)
  Breisig, Thomas (Module counselling)

**Prerequisites**
None

**Skills to be acquired in this module**

After participation in the seminar

- the students know different methods and techniques of scientific work and can apply them successfully;
- the students are able to work in a research-oriented way;
- know the importance of theory building in the scientific process and can work independently with it;
- the students have in-depth knowledge of the project topic dealt with in each case with reference to organization and/or personnel;
- the students have the ability to establish a relationship between theory and practice, to critically examine it and to work out solutions;
- are able to place a specific question in the context of the scientific discussion in the field of organization and human resources and to situate, reflect and evaluate it accordingly;
- know the basics of empirical work and are able to independently collect qualitative/quantitative data, evaluate them, present the results and discuss them critically;
- are able to present their own research results, to document their findings in a scientific report according to the accepted rules of scientific work and to represent a point of view in the scientific debate in these subject areas.
- the students are able to find their way in complex learning situations and to work in a problem-oriented manner;
- the students are able to carry out independent research work in a team situation together with other students.

**Module contents**

The module consists of four project courses and starts in the summer semester. Initially, the lecturers provide a (changing) framework topic from the field of management, organization and personnel (e.g. cooperation and company networks, flexibilization of working conditions, corporate health management). Topics of current research projects of the chair are also included. The individual topics within the framework question are then the subject of student participation. In concrete terms, this means that the lecturers give the students suggestions and initiate topic-finding processes, e.g. by means of metaphor-supported moderation. Work is done alternately in plenary sessions and in small groups under the supervision of the teachers. The project topics are worked on in greater depth in the small student groups.

For methodological-didactic reasons, it is essential that the module runs over two semesters. In the first semester, the theoretical-conceptual basics are worked out, main topics are explored, the basics of empirical work are taught and the course is set for the empirical element to be worked on in small groups. First (especially theoretical-conceptual) results as well as concretizations of the empirical project are presented by the students. The second semester is used to deepen the knowledge and application of empirical work, to work on the empirical part and to write a final scientific report. The results are also presented to the plenary session.
The project module is dominated by forms of active, non-receptive learning. The teachers have primarily a supporting function of information transfer, moderation, consultation and coordination.

**Literaturempfehlungen**

Literature (excerpt):


Fachliteratur:
Unterschiedlich je nach Rahmenthema

**Links**

www.uol.de/orgpers

**Language of instruction**

German

**Duration (semesters)**

2 Semester

**Module frequency**

Annually

**Module capacity**

unlimited

**Modullevel / module level**

MM (Mastermodul / Master module)

**Modulart / typ of module**

Wahlpflicht / Elective

**Lehr-/Lernform / Teaching/Learning method**

Methods and techniques of empirical social research; basic modules in business administration, especially organization and human resources management

**Vorkenntnisse / Previous knowledge**

**Examination**

Prüfungszeiten

Type of examination

Final exam of module

Across the two semesters

Project report or oral examination or portfolio (to be determined and announced by the instructor at the beginning of the course).

**Form of instruction**

Comment

SWS

Frequency

Workload of compulsory attendance

| Project seminar | 4 | SoSe oder WiSe | 56 |
| Colloquium | 4 | SoSe oder WiSe | 56 |

**Präsenzzeit Modul insgesamt**

112 h
wir836 - Quantitative Studies in AFT

Module label
Quantitative Studies in AFT

Module label
Quantitative Studies in AFT

Modulkürzel
wir836

Credit points
6.0 KP

Workload
180 h

Verwendbarkeit des Moduls
- 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)
- Lorenz, Johannes (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites
Skills to be acquired in this module
The aim of the course is to provide insights into the economics of accounting, finance, and/or taxation from the perspective of a quantitative researcher. Upon completion of the module, students will be familiar with typical quantitative models and research approaches in the respective field and will be able to develop their own research designs

Module contents
The course involves reading and discussing empirical research in accounting, finance, and/or taxation, and working with quantitative models in at least one of these areas.

Literaturempfehlungen
Will be announced at the beginning of the course.

Language of instruction
German

Duration (semesters)
Semester

Module frequency
unlimited

Module capacity
unlimited

Reference text
Students are required to actively participate in the course by preparing classes, by performing follow-up coursework, and/or by giving presentations according to the rules defined by the lecturer in the first session.

Modullevel / module level
MM (Mastermodul / Master module)

Modulart / typ of module
Wahlpflicht / Elective

Vorkenntnisse / Previous knowledge
The course is intended for master's students with a specialization in Accounting, Finance, Taxation (AFT).

Examination
Prüfungszeiten
Typ of examination
Final exam of module
- typically at the end of the semester; potential midterm 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

Form of instruction
Comment
SWS
Frequency
Workload of compulsory attendance
Lecture
--
0
Seminar
--
0
Exercises
--
0
Präsenzezeit Modul insgesamt
0 h
**wir840 - Tax planning and tax effects**

<table>
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<tbody>
<tr>
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<td><strong>Credit points</strong></td>
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<tr>
<td><strong>Workload</strong></td>
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- **Verwendbarkeit des Moduls**
  - 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**

**Prerequisites**

**Skills to be acquired in this module**

**Module contents**

**Literaturempfehlungen**

**Links**

**Language of instruction** | German
--- | ---
**Duration (semesters)** | Semester
**Module frequency**
---
**Module capacity** | unlimited
**Modullevel / module level**
---
**Modulart / typ of module**
---
**Lehr-/Lernform / Teaching/Learning method**
---

**Vorkenntnisse / Previous knowledge**

**Examination**

**Prüfungszeiten**
---
**Type of examination**
---

**Final exam of module**

<table>
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<th><strong>Comment</strong></th>
<th><strong>SWS</strong></th>
<th><strong>Frequency</strong></th>
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<tr>
<td>Exercises</td>
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**Präsenzzeit Modul insgesamt**
---

0 h
**Schwerpunkt "Recht der Wirtschaft" (RdW) (MPO2020)**

**wir855 - Intellectual Property Law, Competition Law**

<table>
<thead>
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<tr>
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<td>Credit points</td>
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</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
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</table>

**Verwendbarkeit des Moduls**

- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Rott, Peter (module responsibility)

**Prerequisites**

- keine

**Skills to be acquired in this module**

- The students:
  - understand the interference of intellectual property law and competition law.
  - The decision justifies the claim to property rights (or the waiver thereof).
  - decide and evaluate the legitimate exercise and abuse of intellectual property rights.

**Module contents**

- The module deals with the competition order shaped by intellectual property rights. The module comprises two courses, the first of which can also be attended by the participants of the TEL 1 module. One course provides an overview of the individual property rights (in copyright, patent law, trademark law) within the framework of German, European and international law. The second course deepens the basic facts of competition law (antitrust law, UWG) and focuses on the intersections with intellectual property law.

**Literaturempfehlungen**


**Links**

<table>
<thead>
<tr>
<th>Language of instruction</th>
<th>English</th>
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</table>

**Module frequency**

- jährlich

**Module level / module level**

- Modullevel / module level

**Modulart / typ of module**

- Lehr-/Lernform / Teaching/Learning method

**Vorkenntnisse / Previous knowledge**

<table>
<thead>
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<th>Prüfungszeiten</th>
<th>Type of examination</th>
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<td>about 6 weeks after presentation</td>
<td>presentation or term paper or oral exam</td>
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**Form of instruction**

- Lecture

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**Frequency**

<table>
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<tr>
<th>Workload Präsenzzzeit</th>
<th>56 h</th>
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**Module label**: Codetermination Act

**Modulkürzel**: wir856

**Credit points**: 6.0 KP

**Workload**: 180 h

**Verwendbarkeit des Moduls**:  
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht

**Zuständige Personen**:  
- Brors, Christiane (module responsibility)  
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Zuständigkeiten**:  
- Brors, Christiane (module responsibility)

**Prerequisites**:  
Based on the modul „Employment Law“ the students will in the context of Employment la wand Collective Bargaining Law understand - the special legal problems concerning the rights oft he Betriebsrat - the procedure of problem solving (Einigungsstelle, procedure of court).

**Module contents**:  
Rights oft he Betriebsrat, Einigungsstellenverfahren, procedure of court, rights oft he members oft he Betriebsrat, Organisation of the Betriebsrat, duties and rights oft he employer.

**Literaturempfehlungen**:  
Literature will be announced in the lecture

**Languages of instruction**:  

**Duration (semesters)**: 1 Semester

**Module frequency**: halbjährlich

**Module capacity**: unlimited

**Modullevel / module level**: ---

**Modulart / typ of module**: je nach Studiengang Pflicht oder Wahlpflicht

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Final exam of module**  

<table>
<thead>
<tr>
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<th>Type of examination</th>
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<tbody>
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<td>Final exam of module</td>
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**Form of Instruction**

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<tr>
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<tr>
<td>Seminar</td>
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</table>

**Präsenzzzeit Modul insgesamt**: 56 h
**Module label**
Law of Media and Telecommunication

**Modulkürzel**
wir857

**Credit points**
6.0 KP

**Workload**
180 h

**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Module aus anderen Studiengängen

**Zuständige Personen**
- Boehme-Neßler, Volker (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**
- The students:
  - have in-depth insights into the economic conditions of media production, distribution and exploitation.
  - know the legal basis and framework conditions of media production, media presentation and mediation (e.g. copyrights, performance rights, distribution of media).
  - bring together economic and legal dimensions of media work.
  - know the economic and legal framework conditions of media institutions (e.g. television, radio, media mediation).

**Module contents**
- This module is about making a connection of the theoretical and practical acquired aesthetic competences with the economic and legal framework conditions. In the sense of professionalisation, prospective media producers and mediators should learn to assess their own future activities under economic and legal conditions.

**Literaturempfehlungen**
- Current case law and:
  - Fechner, Medienrecht, 19.Aufl. 2018
  - Petersen, Medienrecht, 2010.

**Links**
- [http://www.integrated-media.de/](http://www.integrated-media.de/)

**Language of instruction**
- German

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

<table>
<thead>
<tr>
<th>Examination</th>
<th>Prüfungszeiten</th>
<th>Type of examination</th>
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</thead>
<tbody>
<tr>
<td>Final exam of module</td>
<td>At the end of the term</td>
<td>Presentation with term paper</td>
</tr>
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</table>

**Form of instruction**
- Lecture

**SWS**
- 4

**Frequency**
- SoSe

**Workload Präsenzzeit**
- 56 h
wir858 - Capital market law, insolvency law

<table>
<thead>
<tr>
<th>Module label</th>
<th>Capital market law, insolvency law</th>
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</thead>
<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir858</td>
</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
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</table>

**Verwendbarkeit des Moduls**
- 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
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht

**Zuständige Personen**
- Rott, Peter (module responsibility)
- Lehrenden, Die im Modul (Module counselling)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**

**Skills to be acquired in this module**
- Upon completion of the module, students will be able to:
  - demonstrate a knowledge of the basics of insolvency law and insolvency proceedings law as well as the basics of banking law and capital market law.
  - classify insolvency law with its functions as enforcement law, restructuring law, and the right to alter a relationship in business life.
  - demonstrate a knowledge of the positions of the groups involved (creditors, debtors, the responsible bodies of legal persons) in the insolvency proceedings, including the rights and obligations of the groups involved in the process and in the run-up to the crisis, as well as the discharge of residual debt as a rehabilitation option for natural persons.
  - demonstrate a familiarity with the principles of the legitimacy verification pursuant to the general tax code, money laundering, bank secrecy, and the information requirements of credit institutions.
  - identify the functions of banking and capital market law as well as modern insolvency law.
  - use these functions in practical examples.
  - assess the progress of insolvency proceedings, including their requirements on creditors and debtors.

**Module contents**

The module deals with banking and capital market law as well as insolvency and insolvency proceedings law within two separate lectures.

The main focus of the lecture in banking and capital market law is banking law. After an introduction to general banking law, the most important legal questions regarding collateralisation of loans are discussed. Additionally, the topics of the legitimacy verification pursuant to the general tax code, money laundering, bank secrecy, and the information requirements of credit institutions are discussed. Subsequently, the basic principles of securities law are discussed. Their legal basis and the economic background are analysed. Where possible, the interrelations between the various securities and the events of the financial market crisis will be discussed.

The lecture Insolvency Law deals with the basics of debt enforcement and insolvency law. Procedures will be shown and explained. The first part deals with company insolvency law, the second part with consumer insolvency and residual debt relief law.

**Literaturempfehlungen**
Current literature references are given in the events.

**Language of instruction**
German

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**
Prüfungszeiten
Type of examination
- seminar paper and presentation or

**Final exam of module**
end of semester
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<td>Form of instruction</td>
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<td>term paper or oral exam</td>
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<td>Workload Präsenzzzeit</td>
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Module label: European Employment Law

Modulkürzel: wir859

Credit points: 6.0 KP

Workload: 180 h

Verwendbarkeit des Moduls: Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht

Zuständige Personen:
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Brors, Christiane (module responsibility)

Prerequisites: keine

Skills to be acquired in this module: The students will achieve practical knowledge to solve legal transnational problems.

Module contents: After an introduction to the latest jurisdiction of the European Court of Justice the students get individual topics, in order to prepare and present term papers. The lecture will be hold in form of a block seminar.

Literaturempfehlungen: Will be announced in the lectures.

Links: http://www.ifz2.uni-oldenburg.de/InstRW/arre/

Language of instruction: German

Duration (semesters): 1 Semester

Module frequency: jährlich

Module capacity: unlimited

Modullevel / module level: ---

Modulart / typ of module: je nach Studiengang Pflicht oder Wahlpflicht

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Final exam of module: upon consultation

Type of examination: portfolio

Exam: Final exam of module

Prüfungszeiten: upon consultation

Form of instruction: Lecture, Seminar

SWS: 2, 2

Frequency: 28, 28

Workload of compulsory attendance: 28

Präsenzzeit Modul insgesamt: 56 h
## wir860 - Data Protection Law

<table>
<thead>
<tr>
<th>Module</th>
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<tr>
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<td>Workload</td>
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### Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht
- 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)
- Rott, Peter (module responsibility)

### Prerequisites
**Skills to be acquired in this module**

Upon completion of the module, students will be able to:

- recognize simple data protection incidents.
- apply existing protection mechanisms.
- implement projects in accordance with the law.
- discuss and defend their plans in front of others.

### Module contents

The module gives an overview on data protection laws. Basic knowledge of data protection regulations (DSGVO; BDSG) and existing protection mechanisms is imparted. Within the framework of the seminar, the discussed topics will be deepened with the help of seminar papers and individual aspects will be discussed in more detail.

The event will highlight the new informational structures in modern society and their effects on data protection and data security. Questions concerning general personal rights, freedom of information, IT security and relevant criminal law regulations will be discussed on the basis of examples and legally provided protection mechanisms as well as the tasks of supervisory authorities will be discussed. In particular, the most important decisions on data protection will be covered in detail during the seminar.

At the seminar, students will have the opportunity to prepare in-depth seminar papers on the various topics, which will then be discussed with all participants.

### Literatureempfehlungen
Kühling/Klar/Sackmann, Datenschutzrecht, 2018.

Further literature references will be given in the lecture.

### Links
http://www.wto.org/

### Language of instruction
German

### Duration (semesters)
1 Semester

### Module frequency
jährlich

### Module capacity
unlimited

### Modullevel / module level

<table>
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<tr>
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### Vorkenntnisse / Previous knowledge

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<tr>
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<td>Seminar paper and presentation or Oral exam</td>
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### Form of instruction

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<th>Workload of compulsory attendance</th>
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<tr>
<td>Seminar</td>
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<td>28</td>
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| Präsenzzeit Modul insgesamt | 56 h |
**wir813 - Competition Law and Intellectual Property**

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**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwepunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwepunktmodule UF - Recht

**Zuständige Personen**
- Godt, Christine (module responsibility)
- Chege, Victoria (Module counselling)

**Prerequisites**
(für WiRe empfohlen): wir815

**Skills to be acquired in this module**
- Die Studierenden verstehen Grundlagen und Verschränkungen von Wettbewerbsrecht und Geistigem Eigentum
- analysieren und beantworten Rechtsfragen im Schnittfeld von Wettbewerb und Geistigem Eigentum
- beherrschen einschlägige Rechtsprechung und können neue Fragen entsprechend einordnen

**Module contents**
Das Modul enthält zwei Veranstaltungen (wahlweise Vorlesung mit Seminar oder zwei Vorlesungen) und richtet sich an Masterstudierende mit Interesse an Innovation und dynamischem Wettbewerb (zwischen Unternehmen, aber auch zwischen Staaten). Aufbauend auf zuvor vermittelte Grundstrukturen des Europäischen Markordnungsrechts, stehen Themen auf der Schnittfläche von Wettbewerb und Geistigen Eigentums (Kartell- und Lauterkeitsrecht) im Zentrum der Veranstaltung.

Lehrziele sind einerseits die akademische Durchdringung, andererseits die Einordnung und Beantwortung praktischer Fallgestaltungen. Themen generieren sich aus der betriebswirtschaftlichen Praxis (u.a. etwa Zugang zu 'standardessentiellen Patente': Schutzrechte als Voraussetzung von Unternehmenskooperationen) wie aus volkswirtschaftlichen Fragen (Einfluss des Schutzstandards für Geistiges Eigentum auf Innovation und Direktinvestitionen; Schutzrechte als Marktzugangsbedingungen).

Die Studierenden lernen, Geistiges Eigentum und Wettbewerbsrecht als zwei miteinander verschränkte Rechtsgebiete zu analysieren.

**Literaturempfehlungen**

**Links**

**Languages of instruction**
English, German

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
30

**Reference text**
Vorkenntnisse: Grundlagen Wirtschaftsrecht (Privatrecht/Europarecht)

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

<table>
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<th>Course or seminar (1 V und 1 S ODER 2 V)</th>
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**SWS**
4
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<th><strong>Frequency</strong></th>
<th><strong>SoSe oder WiSe</strong></th>
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<tr>
<td><strong>Workload Präsenzzzeit</strong></td>
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</table>
Schwerpunkt "Volkswirtschaftslehre" (VWL) (MPO2020)

wir808 - Multivariate Statistics

Module label: Multivariate Statistics
Modulkürzel: wir808
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Module aus anderen Studiengängen
- Master's Programme Environmental Modelling (Master) > Mastermodule
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

Zuständige Personen
- Stecking, Ralf Werner (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites

Skills to be acquired in this module
With successful completion of the course, students shall:
- be aware of and be able to evaluate advanced methods of multivariate data analysis.
- be able to select adequate methods in relevant fields of application, like prediction, classification, and segmentation analysis.
- be able to run computer-aided analyses and to interpret the results properly.

Module contents
Various methods of quantitative data analysis such as:
- Linear Regression,
- Logistic Regression,
- Linear Discriminant Analysis,
- Principal Component Analysis,
- Feature selection and evaluation methods.

Literaturempfehlungen

Links
- Language of instruction: German
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Modulelevel / module level:
- Modulart / typ of module:
- Lehr-/Lernform / Teaching/Learning method:
- Vorkenntnisse / Previous knowledge:
- Examination: Prüfungszeiten
- Type of examination: written exam or oral exam
- Final exam of module: at the end of the semester
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<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<tr>
<td>Exercises</td>
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<td><strong>Präsenzzeit Modul insgesamt</strong></td>
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</table>
Module label | International Trade, Production and Change
---|---
Modulkürzel | wir821
Credit points | 6.0 KP
Workload | 180 h
Verwendbarkeit des Moduls | keine Abschluss European Studies in Global Perspectives > Society, Economy and Politics · Master Applied Economics and Data Science (Master) > Economics · Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI · Master's Programme Sustainability Economics and Management (Master) > Additional Modules
Zuständige Personen | Trautwein, Hans-Michael (module responsibility) · Trautwein, Hans-Michael (Prüfungsberechtigt) · Bitzer, Jürgen (Prüfungsberechtigt) · Poppitz, Philipp (Prüfungsberechtigt) · Trautwein, Hans-Michael (Module counselling)
Prerequisites | keine
Skills to be acquired in this module | Understanding of trade relations, international factor movements and corresponding balance-of-payments mechanisms. · Capability to discuss structural change in global trade and productions in terms of formal models and case studies. · Understanding of the causes and alternative strategies of economic integration in regional blocs. · Understanding of the causes and alternative strategies of economic transformation in emerging markets. · Ability to research data and evaluate the literature on specific aspects of international trade, production and structural change.
Module contents | The lectures and seminar papers address issues in the following subfields:
---|---
| international trade. · international trade policies and regimes. · geographical economics. · foreign direct investment. · labour migration. · fragmentation of production. · regulations of international trade and factor movements. · development strategies. · regional integration.
| Further references to specific topics and current literature will be given in the events.
Links | Language of instruction: English
| Duration (semesters) | 1 Semester
| Module frequency | jährlich
| Module capacity | unlimited
Reference text | Mitarbeit in Vorlesung und Seminar ist Pflicht für den Erwerb eines Leistungsnachweises, der als Referat im Seminar erbracht wird. · Das Seminar wird in der Form eines Blockseminars abgehalten. · Es gibt eine Vorbesprechung Anfang des Semesters, in der die Themen vergeben werden.
<table>
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<th>Modulart / typ of module</th>
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<td>Examination</td>
<td>Prüfungszeiten</td>
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<tr>
<td>Final exam of module</td>
<td>during term</td>
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<th>Workload of compulsory attendance</th>
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<tr>
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<td></td>
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<tr>
<td>Seminar</td>
<td></td>
<td>2</td>
<td></td>
<td>28</td>
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</table>

| Präsenzzeit Modul insgesamt | 56 h |
**Module label**: International Finance and Exchange Rate Economics

**Modulkürzel**: wir823

**Credit points**: 6.0 KP

**Workload**: 180 h

**Verwendbarkeit des Moduls**
- kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics
- Master Applied Economics and Data Science (Master) > Economics
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - VWL

**Zuständige Personen**
- Trautwein, Hans-Michael (module responsibility)
- Trautwein, Hans-Michael (Prüfungsberechtigt)
- Trautwein, Hans-Michael (Module counselling)

**Prerequisites**
- Understanding of exchange rates as strategic prices in open economies.
- Understanding of the interdependence of balance-of-payments constraints and exchange rates.
- Capability to discuss different models of exchange rate determination.
- Ability to research data and evaluate the literature on specific aspects of financial market globalization and strategies of exchange-rate policy.
- Understanding of the history of fixed-exchange-rate systems.
- Ability to relate the importance of historical experience in international monetary and financial economics.

**Module contents**
The lectures address the following issues:

- exchange rates and the balance of payments,
- open-economy macroeconomics,
- exchange rate determination,
- international financial markets,
- fixed-exchange-rate systems,
- currency crises,
- optimum currency areas and monetary integration,
- choice of exchange rate regime,
- financial market regulation.

In the seminar students will present papers on general and topical issues (theoretical models, policy strategies, case studies) in the fields of financial market globalization and exchange-rate policy.

**Literaturempfehlungen**
Selected chapters from:

And other specific readings for the seminar papers.

**Links**

**Language of instruction**: English

**Duration (semesters)**: 1 Semester

**Module frequency**: jährlich

**Module capacity**: unlimited

**Reference text**
- Mitarbeit in Vorlesung und Seminar ist Pflicht für den Erwerb eines Leistungsnachweises.
- Das Seminar wird in der Form eines Blockseminars abgehalten.
- Es gibt eine Vorbesprechung Anfang des Semesters, in der die Themen vergeben werden.
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<th>Vorkenntnisse / Previous knowledge</th>
<th>Form of instruction</th>
<th>SWS</th>
<th>Frequency</th>
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<td>Seminar</td>
<td>2</td>
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<td>Präsenzzeit Modul insgesamt</td>
<td>56 h</td>
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**wir824 - Regulatory and Competition Policy**

<table>
<thead>
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<tr>
<td>Verwendbarkeit des Moduls</td>
<td>kein Abschluss European Studies in Global Perspectives &gt; Society, Economy and Politics</td>
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<tr>
<td>Zuständige Personen</td>
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<tr>
<td>Prerequisites</td>
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<tr>
<td>Skills to be acquired in this module</td>
<td>Die Studierenden:</td>
</tr>
<tr>
<td></td>
<td>• verstehen die grundlegenden Themen der Wettbewerbs- und Regulierungsökonomik (z.B. die industrieökonomischen Grundlagen, die Anreizproblematik und die praktische Ausgestaltung der Regulierung in verschiedenen Märkten).</td>
</tr>
<tr>
<td>Module contents</td>
<td>The module consists of two courses. Course A deals with the theory of monopoly, the theory of oligopoly, cartels and market entry and the welfare analysis of market structure. Course B deals with topics in international regulatory and competition policy, especially monopoly regulation, economies of scale vs. market power in transnational markets, aims and instruments of European regulatory and competition policy.</td>
</tr>
<tr>
<td>Links</td>
<td></td>
</tr>
<tr>
<td>Language of instruction</td>
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<td>Prüfungszeiten</td>
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<td>Course or seminar</td>
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<tr>
<td>SWS</td>
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</tr>
<tr>
<td>Workload Präsenzzeit</td>
<td>56 h</td>
</tr>
</tbody>
</table>
wir872 - Advanced Economic Growth

Module label: Advanced Economic Growth
Modulkürzel: wir872
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls
Zuständige Personen
- Bitzer, Jürgen (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites
Skills to be acquired in this module
The students are able to:
- understand and reproduce the models of the neoclassical and endogenous growth theory,
- understand, discuss and present a current research paper in the field of economic growth.

Module contents
The module consists of a lecture and a seminar. In the lecture, the fundamental growth models of the neoclassical and the endogenous growth theory are discussed in detail. In the seminar, the student presents a current research paper from the field of economic growth, which was published in an international refereed journal.

Literaturempfehlungen

Links
Languages of instruction: German, English
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited

Reference text

Modullevel / module level
Modulart / typ of module
Lehr-/Lernform / Teaching/Learning method
Vorkenntnisse / Previous knowledge

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

Form of instruction
Comment
SWS
Frequency
Workload of compulsory attendance
Lecture
2
---
28
Seminar
2
---
28

Präsenzzeit Modul insgesamt
56 h
## wir873 - Applied Economics

<table>
<thead>
<tr>
<th>Module label</th>
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</tr>
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<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir873</td>
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<tr>
<td>Credit points</td>
<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
</tr>
<tr>
<td>Verwendbarkeit des Moduls</td>
<td></td>
</tr>
<tr>
<td>- Master Applied Economics and Data Science (Master) &gt; Economics</td>
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<tr>
<td>- Master’s Programme Sustainability Economics and Management (Master) &gt; Additional Modules</td>
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<tr>
<td>Zuständige Personen</td>
<td></td>
</tr>
<tr>
<td>- Bitzer, Jürgen (module responsibility)</td>
<td></td>
</tr>
<tr>
<td>- Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
<td></td>
</tr>
<tr>
<td>Prerequisites</td>
<td></td>
</tr>
<tr>
<td>Skills to be acquired in this module</td>
<td>The students are able to:</td>
</tr>
<tr>
<td>- develop an empirical research project,</td>
<td></td>
</tr>
<tr>
<td>- collect the required data,</td>
<td></td>
</tr>
<tr>
<td>- carry out an econometric analysis,</td>
<td></td>
</tr>
<tr>
<td>- interpret, discuss and present the results.</td>
<td></td>
</tr>
<tr>
<td>Module contents</td>
<td></td>
</tr>
<tr>
<td>The module consists of a lecture and a seminar. In the lecture, the students develop their research project and present their work process. In the bloc seminar, the students present their results and discuss them.</td>
<td></td>
</tr>
<tr>
<td>Literatureempfehlungen</td>
<td></td>
</tr>
<tr>
<td>Links</td>
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<td>Duration (semesters)</td>
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</tr>
<tr>
<td>Module capacity</td>
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</tr>
<tr>
<td>Modulart / typ of module</td>
<td></td>
</tr>
<tr>
<td>Lehr-/Lernform / Teaching/Learning method</td>
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<tr>
<td>Vorkenntnisse / Previous knowledge</td>
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<td>Type of examination</td>
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<tr>
<td>term paper or seminar paper and presentation or written exam or oral exam or portfolio or project paper</td>
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<td>Comment</td>
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<td>SWS</td>
<td></td>
</tr>
<tr>
<td>Frequency</td>
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<tr>
<td>Workload of compulsory attendance</td>
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<tr>
<td>Lecture</td>
<td>2</td>
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<tr>
<td>28</td>
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<tr>
<td>Seminar</td>
<td>2</td>
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<td>Präsenzzeit Modul insgesamt</td>
<td>56 h</td>
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<tr>
<td>321 / 366</td>
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**wir875 - Forecasting Methods**

<table>
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<tr>
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<th>Forecasting Methods</th>
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<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir875</td>
</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
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<tr>
<td>Verwendbarkeit des Moduls</td>
<td>• Master Applied Economics and Data Science (Master) &gt; Empirical Methods</td>
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<td>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule UF - VWL</td>
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<td></td>
<td>• Master's Programme Business Informatics (Master) &gt; Module der Wirtschafts- und Rechtswissenschaften (Master)</td>
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<tr>
<td></td>
<td>• Master's Programme Computing Science (Master) &gt; Module aus anderen Studiengängen</td>
</tr>
<tr>
<td>Zuständige Personen</td>
<td>• Stecking, Ralf Werner (module responsibility)</td>
</tr>
<tr>
<td></td>
<td>• Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
</tr>
<tr>
<td>Prerequisites</td>
<td>With successful completion of the course, students shall:</td>
</tr>
<tr>
<td></td>
<td>• be aware of and be able to evaluate quantitative forecasting methods,</td>
</tr>
<tr>
<td></td>
<td>• be able to select adequate methods in relevant fields of application, like time series and classification analysis,</td>
</tr>
<tr>
<td></td>
<td>• be able to run computer-aided analyses and to interpret the results properly.</td>
</tr>
<tr>
<td>Module contents</td>
<td>Various aspects of quantitative forecasting methods such as:</td>
</tr>
<tr>
<td></td>
<td>• Time series components,</td>
</tr>
<tr>
<td></td>
<td>• Trend and seasonal methods,</td>
</tr>
<tr>
<td></td>
<td>• Stationarity,</td>
</tr>
<tr>
<td></td>
<td>• Multivariate forecasting methods,</td>
</tr>
<tr>
<td></td>
<td>• Autoregressive and moving average processes,</td>
</tr>
<tr>
<td></td>
<td>• Box-Jenkins method.</td>
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<td></td>
<td>Thome, H. (2005): Zeitreihenanalyse, München</td>
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**Links**

<table>
<thead>
<tr>
<th>Language of instruction</th>
<th>English</th>
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<td>Duration (semesters)</td>
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<td>Module frequency</td>
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<td>Module capacity</td>
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<td>Modulart / typ of module</td>
<td>Lehr-/Lernform / Teaching/Learning method</td>
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<td>Vorkenntnisse / Previous knowledge</td>
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<th>Prüfungszeiten</th>
<th>Type of examination</th>
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<tbody>
<tr>
<td>Final exam of module</td>
<td>end of semester</td>
<td>written exam or oral exam or term paper or seminar paper and presentation</td>
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<table>
<thead>
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<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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</thead>
<tbody>
<tr>
<td>Lecture</td>
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<td>2</td>
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<td>28</td>
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<tr>
<td>Exercises</td>
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<td>2</td>
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Präsenzzeit Modul insgesamt 56 h
**wir876 - Topics in Economic Research**

<table>
<thead>
<tr>
<th>Module label</th>
<th>Topics in Economic Research</th>
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<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir876</td>
</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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**Verwendbarkeit des Moduls**
- Master Applied Economics and Data Science (Master) > Economics
- Master's Programme Water and Coastal Management (Master) > Socioeconomics

**Zuständige Personen**
- Bitzer, Jürgen (module responsibility)
- Böhringer, Christoph (module responsibility)
- Helm, Carsten (module responsibility)
- Trautwein, Hans-Michael (module responsibility)
- Huse, Cristian (module responsibility)
- Gören, Erkan (module responsibility)
- Asane-Otoo, Emmanuel (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Lehrenden, Die im Modul (Module counselling)

**Prerequisites**

**Skills to be acquired in this module**

Students have the opportunity to take an economics module of their choice (worth 6 CP) at the master’s level. This can also take place at another university or during studies abroad.

Students are required to:

- independently engage with a topic using scientific methods,
- independently research and make use of current academic literature,
- integrate their topic into an academic discussion.

**Module contents**
This is dependent upon the module chosen.

**Literatureempfehlungen**

**Links**

**Languages of instruction**

**Duration (semesters)**
- 1 Semester

**Module frequency**
- halbjährlich

**Module capacity**
- unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

**Form of instruction**

<table>
<thead>
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<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<td>SoSe</td>
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<td>Exercises</td>
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<td>SoSe und WiSe</td>
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<td>Präsenzzeit Modul insgesamt</td>
<td></td>
<td></td>
<td>56 h</td>
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<tr>
<td><strong>Module label</strong></td>
<td>Labour Markets in the European Union</td>
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<tr>
<td><strong>Modulkürzel</strong></td>
<td>wir877</td>
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<td><strong>Credit points</strong></td>
<td>6.0 KP</td>
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<tr>
<td><strong>Workload</strong></td>
<td>180 h</td>
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**Verwendbarkeit des Moduls**

**Zuständige Personen**

**Prerequisites**

**Skills to be acquired in this module**

**Module contents**

**Literaturempfehlungen**

**Links**

**Languages of instruction**

**Duration (semesters)** 1 Semester

**Module frequency** halbjährlich

**Module capacity** unlimited

**Modulelevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

<table>
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<th>Examination</th>
<th>Prüfungszeiten</th>
<th>Type of examination</th>
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<tbody>
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<td>Final exam of module</td>
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<table>
<thead>
<tr>
<th>Form of instruction</th>
<th>Seminar</th>
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**SWS**

**Frequency**

**Workload Präsenzzzeit** 0 h
wir878 - Public Economics and Market Design

Module label: Public Economics and Market Design
Modulkürzel: wir878
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls
- Master Applied Economics and Data Science (Master) > Economics
- Master's programme Social Sciences (Master) > Wahlpflichtmodule anderer Institute und Departments
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Socioeconomics

Zuständige Personen
- Lehrende, Die im Modul (Module counselling)
- Helm, Carsten (Module counselling)
- Helm, Carsten (module responsibility)
- Lehrende, Die im Modul (Prüfungsberechtigt)

Prerequisites
- none

Skills to be acquired in this module
- The students are able
to understand sources of market failures and government failures
understand taxing and spending activities of governments
understand the distinction between normative and positive perspectives
in the evaluation of government policy
- to apply economic methods to current issues in public economics
- present their research result in the form of written papers and oral presentations

Module contents
- The course covers key concepts of public economics, which studies how government taxing and spending activities affect the economy – economic efficiency and the distribution of income and wealth.

Lecture: After introducing the theory and methodology of public economics, we discuss a historical and theoretical overview of the public sector. We then focus on departures from efficiency (especially asymmetric information), taxation issues (including tax evasion, fiscal federalism and tax competition among independent jurisdictions), and the intertemporal issue of social security (especially pension system).

Seminar: covers current issues in public economics, e.g. reform of health care or pension system.

Literaturempfehlungen

Links
- http://www.fiwi.uni-oldenburg.de/

Languages of instruction
- German, English

Duration (semesters)
- 1 Semester

Module frequency
- jährlich

Module capacity
- 30

Reference text
- The seminar will be conducted as a block seminar

Modullevel / module level

Modularität / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge
<table>
<thead>
<tr>
<th>Form of instruction</th>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
</tr>
</thead>
<tbody>
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<td>SoSe</td>
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<tr>
<td>Seminar</td>
<td>2</td>
<td></td>
<td></td>
<td>28</td>
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</tbody>
</table>

Präsenzzeit Modul insgesamt 56 h
Module: Environmental Economics

Module label: Environmental Economics
Modulkürzel: wir901
Credit points: 6.0 KP
Workload: 180 h
- Lecture: 3 SWS (42h)
- Exercise: 1 SWS (14h)

Verwendbarkeit des Moduls
- Master Applied Economics and Data Science (Master) > Economics
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-VWL
- Master's Programme Computing Science (Master) > Module aus anderen Studiengängen
- Master's Programme Environmental Modelling (Master) > Mastermodule
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

Zuständige Personen
- Helm, Carsten (Module counselling)
- Lehrenden, Die im Modul (Module counselling)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Helm, Carsten (module responsibility)

Prerequisites
- Keine

Skills to be acquired in this module
- Know and be able to apply fundamental concepts and figures of thought in environmental economics; be able to analyse and evaluate environmental problems and solution approaches; practice scientific methods and the ability to discuss; be able to classify environmental economics in the context of interdisciplinary sustainability research.

Module contents
- Economic analysis of environmental impacts (property rights, external effects, market failure); ethical aspects of environmental economics, instruments of environmental policy (tradable permits, taxes, subsidies, liability law); innovation and adaptation of new technologies; international environmental problems.

Literaturempfehlungen

Links
- Language of instruction: English
- Duration (semesters): 1 Semester
- Module frequency: Annually
- Module capacity: unlimited
- Modullevel / module level: Pflicht o. Wahlpflicht / compulsory or optional
- Lehr-/Lernform / Teaching/Learning method: Lecture and exercise
- Vorkenntnisse / Previous knowledge

<table>
<thead>
<tr>
<th>Examination</th>
<th>Prüfungszeiten</th>
<th>Type of examination</th>
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<tbody>
<tr>
<td>Final exam of module</td>
<td>At the end of the lecture period</td>
<td>Written exam; bonus through solution of exercises</td>
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</table>

<table>
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<tr>
<th>Form of instruction</th>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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</thead>
<tbody>
<tr>
<td>Lecture</td>
<td>2</td>
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<td></td>
<td>28</td>
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<tr>
<td>Exercises</td>
<td>2</td>
<td></td>
<td></td>
<td>28</td>
</tr>
</tbody>
</table>

Präsenzzeit Modul insgesamt: 56 h
wir911 - Advanced Topics of Sustainability Economics

Module label | Advanced Topics of Sustainability Economics
Modulkürzel | wir911
Credit points | 6.0 KP
Workload | 180 h

Verwendbarkeit des Moduls
- kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-VWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Zuständige Personen
- Böhringer, Christoph (module responsibility)
- Siebenhüner, Bernd (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Riesenbeck, Lukas (Module counselling)

Prerequisites
- none

Skills to be acquired in this module
This course aims at giving students an understanding of reasons, goals and instruments for climate policy, as well as implied complications due to the long term characteristics and the international dimension of climate change. Students first learn basics about the natural science of climate change and the main statements of climate research about the anthropogenic contribution to climate change. The economic interpretation of high pollution as a symptom of a market failure then leads to the treatment of policy instruments, and the understanding of economic efficiency as a prerequisite for effective climate policy. Game theoretic analysis of international negotiations and agreements provides key insights about the international dimension of the problem. By means of practical examples students then see in detail the functionality and pitfalls of selected implemented (or currently discussed) policies, e.g. the EU-ETS. With successful completion of the course, students shall be able to judge climate policy issues on an informed scientific basis (natural science and economics).

Module contents
- Natural science of climate change: greenhouse effect; measures, causes and impacts of climate change.
- Economics of climate change: market failures (public goods, externalities); game theory of international agreements (prisoner’s dilemma, chicken game, assurance game, repeated games, continuous choice); environmental policy instruments (especially taxes, tradable permits).
- Climate policy in practice: EU-ETS (pitfalls: market segmentation, conditional grandfathering, lobbying); emission taxes and the EU-ETS; interaction between black and green quotas; embodied carbon tariffs.

Literaturempfehlungen
- Perman et al (2003), Natural resource and Environmental Economics, Pearson, 3rd edition

Links
- Languages of instruction: German, English
- Duration (semesters): 1 Semester
- Module frequency: halbjährlich
- Module capacity: unlimited

Modulart / typ of module
- Lehr-/Lernform / Teaching/Learning method
- Vorkenntnisse / Previous knowledge
- Examination
- Prüfungszeiten
- Type of examination

Final exam of module
- Form of instruction Comment SWS Frequency Workload of compulsory attendance
- Lecture 2 28
- Exercises 2 28

Präsenzzeit Modul insgesamt
- 56 h
Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MPO2020)

wir801 - Concepts of Organisation and Management

<table>
<thead>
<tr>
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<th>Concepts of Organisation and Management</th>
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</thead>
<tbody>
<tr>
<td>Modulkürzel</td>
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<td>6.0 KP</td>
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<tr>
<td>Workload</td>
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Verwendbarkeit des Moduls

- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Management Consulting (Master) > Mastermodule

Zuständige Personen

- Breisig, Thomas (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Wengelowski, Peter (Module counselling)
- Gilbert, Jonathan (Module counselling)
- Breisig, Thomas (Module counselling)

Prerequisites

keine

Skills to be acquired in this module

Students get to know selected concepts of organisation and management. Their respective objectives, instruments and methods are discussed and their use in everyday business is critically reflected. Students learn to deal with different management concepts in a conscious and critical way, especially through case studies and discussions.

Upon completion of the module, students will:
- be familiar with the emergence, development, and content of various management concepts;
- be able to convey key findings of the various management concepts to practical issues in the field of organisation and management;
- develop skills of self-reflection (supported by the technical and didactical concepts).

Module contents

Students receive deeper insights into concepts of organisation and management, including:
- Lean Management
- Change Management
- Quality Management
- Business Process Reengineering

The presentations and discussions within the seminars also offer possibilities to deepen and broaden these topics according to the student's interest and current developments in theory and practice, e. g. Balanced Scorecard, Learning Organisation, Organisational Culture, Worker Participation, Networks, Diversity Management, Management by Objectives.

Literaturempfehlungen


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

Reference text

Das Modul muss im Masterstudiengang Wirtschafts- und Rechtswissenschaften als Basismodul von allen Schwerpunkten gewählt werden.

Modullevel / module level

Modulart / typ of module
<table>
<thead>
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<th>Examination</th>
<th>Prüfungszeiten</th>
<th>Type of examination</th>
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<td>Depending on the type of examination during the lecture period, at the end of the lecture period or at the end of the semester</td>
<td>Seminar paper or presentation or written exam or oral exam or portfolio or project report (will be determined and announced at the beginning of the semester by the lecturer)</td>
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| Präsenzzeit Modul insgesamt | 56 h |

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

<table>
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| Präsenzzeit Modul insgesamt | 56 h |
wir803 - Advanced Macroeconomics

Module label: Advanced Macroeconomics

Modulkürzel: wir803

Credit points: 6.0 KP

Workload: 180 h

Verwendbarkeit des Moduls

Zuständige Personen:
- Trautwein, Hans-Michael (module responsibility)
- Trautwein, Hans-Michael (Prüfungsberechtigt)
- Bitzer, Jürgen (Prüfungsberechtigt)
- Poppitz, Philipp (Prüfungsberechtigt)
- Bitzer, Jürgen (Module counselling)

Prerequisites

Skills to be acquired in this module:
- Understanding of the interdependence of goods markets, labour markets and financial markets in the economy
- Ability to assess controversial views of the causes of output fluctuations (business cycles), inflation and unemployment
- Ability to present and evaluate different concepts of macroeconomic stabilization by way of fiscal and monetary policies
- Ability to describe and handle (simple) dynamic models of output, price-level and employment fluctuations and economic growth

Module contents

The lectures address the following issues:
- the development of macroeconomic thinking,
- output fluctuations, inflation and unemployment,
- statics and dynamics in macroeconomic theories,
- open economy macroeconomics,
- business cycle,
- economic growth and innovations,
- microfoundations of macroeconomics,
- policy rules.

Literaturempfehlungen


Spezifische Literaturangaben zu einzelnen Vorlesungsinhalten werden in der Vorlesung bekannt gegeben.

Links

Language of instruction: English
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited

Reference text

Die Veranstaltung wird in flexibler Form als Kombination von Vorlesungs- und Übungselementen gehalten. Die Studierenden können Leistungsnachweise erwerben, indem sie Übungen vorbereiten und durchführen (Referate; bei sehr großen Teilnehmerzahlen werden zusätzlich auch Klausuren angeboten). Die Verteilung der Übungsthemen findet im Rahmen der Auftaktveranstaltung statt.

Modullevel / module level

Modulart / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination:
- Prüfungszeiten:
- Type of examination:

Final exam of module:
- Zum Ende des Semesters:
- Referat (bei sehr großer Teilnehmerzahl: Klausur als Wahlmöglichkeit) oder mündliche Prüfung

Form of instruction:
- Comment:
- SWS:
- Frequency:
- Workload of compulsory attendance:

Lecture:
- 2
- 28
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<td>56 h</td>
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</table>
wir814 - Strategic Management

Module label
Strategic Management

Modulkürzel
wir814

Credit points
6.0 KP

Workload
180 h

Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL
- Master’s Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Module aus anderen Studiengängen

Zuständige Personen
- Hoppmann, Jörn (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites
Keine

Skills to be acquired in this module
- Know advanced theoretical concepts, research streams, and frameworks of in the field of Strategic Management
- Understand the links between different theories and are able to critically question them
- Can apply theories to understand and interpret organizational dynamics in daily life
- Are able to develop solutions for concrete practical challenges in companies in the context of Strategic Management based on the concepts and frameworks they have learned
- Can put the newly acquired knowledge into a broader context, so it can be deepened in the further professional life

Module contents
The course offers an overview of advanced concepts and frameworks in the field of Strategic Management. At the beginning, the course will provide a brief introduction into the historical development, goals, and research streams of the field. In this context, important terms, methods, and philosophical approaches of (management) research will be clarified. Subsequently, students form groups to analyze selected scientific articles with regard to their theoretical relevance and practical implications. Theoretical topics that will be covered in depth are:
1. Top Management Teams, Upper Echelons und Corporate Governance
2. Resource- and Capability-based Approaches
4. Institutional Theory, Institutional Work/Entrepreneurship and Social Movements
5. Organizational Cognition, Identity, and Framing
6. Organizational Learning and Ambidexterity
7. Organizational networks and ecosystems
The results of the analysis will be summarized in a seminar thesis, presented in class, and discussed with the other students. The main goal of the course is to equip students with advanced concepts, which allow them to understand organizational dynamics, question established practices in firms, and develop new solutions that go beyond the application of standard instruments.

Literaturempfehlungen

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### wir821 - International Trade, Production and Change

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**Verwendbarkeit des Moduls**
- kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics
- Master Applied Economics and Data Science (Master) > Economics
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Zuständige Personen**
- Trautwein, Hans-Michael (module responsibility)
- Trautwein, Hans-Michael (Prüfungsberechtigt)
- Bitzer, Jürgen (Prüfungsberechtigt)
- Poppitz, Philipp (Prüfungsberechtigt)
- Trautwein, Hans-Michael (Module counselling)

**Prerequisites**
- keine

**Skills to be acquired in this module**
- Understanding of trade relations, international factor movements and corresponding balance-of-payments mechanisms.
- Capability to discuss structural change in global trade and productions in terms of formal models and case studies.
- Understanding of the causes and alternative strategies of economic integration in regional blocs.
- Understanding of the causes and alternative strategies of economic transformation in emerging markets.
- Ability to research data and evaluate the literature on specific aspects of international trade, production and structural change.

**Module contents**
The lectures and seminar papers address issues in the following subfields:
- international trade,
- international trade policies and regimes,
- geographical economics,
- foreign direct investment,
- labour migration,
- fragmentation of production,
- regulations of international trade and factor movements,
- development strategies,
- regional integration.

**Literatureempfehlungen**
Further references to specific topics and current literature will be given in the events.

**Links**

**Language of instruction**
- English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Reference text**
- Das Seminar wird in der Form eines Blockseminars abgehalten.
- Es gibt eine Vorbesprechung Anfang des Semesters, in der die Themen vergeben werden.
<table>
<thead>
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**Module label** | Business and Legal Chinese I  
---|---  
**Modulkürzel** | wir863  
**Credit points** | 6.0 KP  
**Workload** | 180 h  
**Verwendbarkeit des Moduls** |  
- Master's programme Business Administration: Management and Law (Master) > Ergänzungsmodule - Rechts- und Wirtschaftssprache  
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI  
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules  
**Zuständige Personen** |  
- Lehrenden, Die im Modul (Prüfungsberechtigt)  
- Wang, Hongrui (Module counselling)  
- Trautwein, Hans-Michael (module responsibility)  
**Prerequisites** |  
**Skills to be acquired in this module** | At the end of the course, successful students:  
- communicate in everyday life and work environments,  
- recognize and understand 200 characters and words,  
- understand frequently used expressions,  
- understand simple meanings in familiar contexts, clear instructions, standard questions and informations when pronounced slowly and clearly,  
- pose and answer questions in familiar contexts,  
- provide personal information in spoken and written form,  
- write about themselves in simple meanings.  
**Module contents** | Thematic vocabulary concerning personal information, basics of everyday life, shopping, simple standard transactions etc.  
Reading: simple dialogues and texts from everyday life  
Listening: short and simple dialogues from everyday life  
Speaking: short dialogues in everyday life situations  
Writing: short texts on personal information, questionnaires and forms  
Self-learning: work with the portfolio, individual training  
**Links** |  
**Languages of instruction** | English, Chinese  
**Duration (semesters)** | 1 Semester  
**Module frequency** | jährlich  
**Module capacity** | unlimited  
**Modullevel / module level** |  
**Modulart / typ of module** | Lehr-/Lernform / Teaching/Learning method  
**Vorkenntnisse / Previous knowledge** |  
**Examination** | Prüfungszeiten | Type of examination |  
Final exam of module | last week of term | oral exam, written exam or portfolio  
**Form of instruction** | Seminar  
**SWS** | 4  
**Frequency** | WiSe  
**Workload Präsenzzeit** | 56 h
**wir864 - Law in China**

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**Skills to be acquired in this module**

At the end of the course, successful students:

- are capable of self-orientation in the legal system of the PR China,
- decide competently about the use of consultancy and advocacy in selected cases,
- assess the role of Chinese law in standard business,
- understand the significance and contexts of the legal system in China and adapt their communication with Chinese partners accordingly.

**Module contents**

- Brief history of law in China
- Material law in the PR China
- Legal institutions in the PR China
- The role of lawyers
- Institutions of dispute settlement
- Sino-German dialogues on legal matters

**Literaturempfehlungen**

Updated reading lists are provided at the beginning of the term.

**Links**

http://www.ICOLAIR.de

**Language of instruction**

English

**Duration (semesters)**

1 Semester

**Module frequency**

jährlich

**Module capacity**

unlimited

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

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**Präsenzzeit Modul insgesamt**

56 h
## wir866 - Business and Legal Chinese II

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### Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Ergänzungsmodule - Rechts- und Wirtschaftssprache
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

### Zuständige Personen
- Trautwein, Hans-Michael (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Wang, Hongrui (Module counselling)

### Prerequisites
**Skills to be acquired in this module**

At the end of the course, successful students:
- recognize and read more than 400 Hanzi and understand simple letters and stories about everyday life situations,
- understand simple dialogues in familiar contexts when pronounced slowly and clearly,
- are familiar with Chinese intonation and can correctly reproduce it in pronunciation in simple dialogues,
- provide important information and can make and react to proposals,
- can identify frequently occurring radicals in Hanzi unknown to them
- write the pen strokes in Chinese characters in correct sequence
- write simple letters, dialogues and essays on familiar topics.

### Module contents
Thematic vocabulary concerning personal information, education, travelling, basic academic matters etc.;
- Reading: short dialogues and texts from everyday life
- Listening: short dialogues, colloquial talks
- Speaking: self-presentation and descriptions
- Writing: letters, dialogues and essays
- Self-learning: work with the portfolio, individual training

### Literatureempfehlungen

### Links
Languages of instruction: English, Chinese

### Duration (semesters)
1 Semester

### Module frequency
jährlich

### Module capacity
unlimited

### Module level / module level

### Lehr-/Lernform / Teaching/Learning method

**Vorkenntnisse / Previous knowledge**

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**Form of instruction**
Seminar

**SWS**
4

**Frequency**

**Workload Präsenzzeit**
56 h
wir867 - Economy and Culture in China

Module label: Economy and Culture in China
Modulkürzel: wir867
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Ergänzungsmodule - VWL
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI

Zuständige Personen
- Schüler, Klaus (Module counselling)
- Wang, Hongrui (Module counselling)
- Trautwein, Hans-Michael (Prüfungsberechtigt)
- Schüler, Klaus (Prüfungsberechtigt)
- Wang, Hongrui (Prüfungsberechtigt)
- Trautwein, Hans-Michael (module responsibility)

Prerequisites
Skills to be acquired in this module
- At the end of the course, successful students:
  - are familiar with the main traits of Chinese history,
  - know important schools of thought and their impact on current thinking in the Chinese society,
  - comprehend major cultural differences between China and Europe,
  - are informed about major developments in the economic history of China,
  - make use of qualitative and quantitative indicators of the transformation of the Chinese economy since 1978,
  - have an understanding of the specific role of the state in coping with structural change in China.

Module contents
- Introduction to Chinese history
- Foundations of Chinese philosophy and religion
- Intercultural communication
- Economic development of China
- Quantitative analysis of economic transformation
- Stabilization policy in times of crisis and structural change

Literaturrempfehlungen
- Plus chapters on selected topics, written in cooperation with the Centre of Economic Development Research at Wuhan University.

Links
Languages of instruction: German, English
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited

Modulelevel / module level
Modulart / typ of module
Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination
Prüfungszeiten: end of term
Type of examination: paper presentation or oral exam

Form of instruction
Comment
SWS
Frequency
Workload of compulsory attendance
Lecture
2
28
Seminar
2
28
Präsenzzeit Modul insgesamt: 56 h
**wir815 - Modern Transformations of International and EU Economic Law**

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| Verwendbarkeit des Moduls     | • Master's programme Business Administration: Management and Law (Master) > Basismodule  
• Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI  
• Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht  
• Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht |
| Zuständige Personen           | • Godt, Christine (module responsibility)  
• Lehrenden, Die im Modul (Prüfungsberechtigt) |
| Prerequisites                  |                                                            |
| Skills to be acquired in this module | Students will be able                                         |
|                               | • to describe European and international legal-economic interdependencies |
|                               | • apply international and European legal norms and legal issues |
|                               | • have a command of English legal terminology. |
| Module contents                | The module consists of two lectures which deal with changes in policies and institutions of international economic law. One lecture focuses on economic law and institutions as shaped by international law, while the other class is dedicated to EU foreign trade law. A basic knowledge of the institutions of international and EU economic law (WTO, IMF, World Bank, European Commission) is a prerequisite for attending this module. The focus lies in helping students understand the processes of internationalization and Europeanization that inform the current interactions between the different actors on the international plane (companies, states and parastatals). In this module, public and private economic law will be presented as a single unit. The international law part of the module focuses on the rationale and regulation of the major free trade agreements, including dispute settlement. Other topics to be addressed include the conflict of laws and the UN Convention (CISG). The EU law focuses on competition and foreign trade law, including procurement and taxation law. |
| Links                         | http://www.fk2.unioldenburg.de/InstRW/oeffwr/              |
| Language of instruction       | English                                                    |
| Duration (semesters)          | 1 Semester Semester                                       |
| Module frequency              | jährlich                                                   |
| Module capacity               | unlimited                                                  |
| Modulelevel / module level    |                                                            |
| Modulart / typ of module      |                                                            |
| Lehr-/Lernform / Teaching/Learning method |                                                            |
| Vorkenntnisse / Previous knowledge |                                                            |
| Examination                   | Prüfungszeiten                                            |
| Final exam of module          | End of term (i.e. lecture period).                         |
| Type of examination           | The examination consists either of term papers or an end of term test. In the case of term papers, students will work on current decisions or policy papers that are to be analyzed and evaluated by processing secondary literature. |
| Form of instruction           | Lecture                                                    |

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<tr>
<td>Workload Präsenzzeit</td>
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wir879 - Transnational Intellectual Property Law

Module label: Transnational Intellectual Property Law

Modulkürzel: wir879

Credit points: 6.0 KP

Workload: 180 h

Verwendbarkeit des Moduls:
- kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics

Zuständige Personen:
- Godt, Christine (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Chege, Victoria (Module counselling)

Prerequisites:

Skills to be acquired in this module:
Die Studierenden

- erwerben verliehene Kenntnisse über das Recht des Geistigen Eigentums und der Aneignung von Information im internationalen und transnationalen Kontext (TRIPS, WIPO, EPC, EPUE, Unterschiede zwischen den nationalen Rechten).

- verstehen die Unterschiede zwischen den Immaterialgüterrechten (Urheberrecht, Patentrecht, Markenrecht; Sortenschutz, geographische Herkunftsangabe, Design).

- analysieren interdisziplinär (wirtschafts- und rechtswissenschaftlich) die Anreizwirkung für Innovation und die hemmende Wettbewerbswirkungen bestimmter Lizenzstrategien.

Module contents:

Literaturempfehlungen:

Links:
Language of instruction: English
Duration (semesters): 1 Semester Semester
Module frequency: jährlich
Module capacity: unlimited
Modullevel / module level
<table>
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<th>Vorkenntnisse / Previous knowledge</th>
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## wir880 - Marine & Maritime Law

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<tr>
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<tr>
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### Verwendbarkeit des Moduls
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Planning

### Zuständige Personen
- Godt, Christine (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

### Prerequisites
Skills to be acquired in this module
- Die Studierenden
  - erwerben Kenntnisse des maritimen (zivilistischen) und des marinen (öffentlichen) Seerechts
  - und deren Verschränkung in den Rechtsebenen und mit dem kontinentalen Wasserrecht.
  - sind in der Lage, seerechtliche Fragestellungen zu analysieren und lösungsorientiert zu bearbeiten.
  - können Forschungsfragen interdisziplinär entwickeln und bearbeiten.

### Module contents
Das Modul “Marine & Maritime law in Europe” beinhaltet zwei Veranstaltungen mit jeweils 28 SWS.

### Literaturempfehlungen

### Links

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<td>- Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - Recht</td>
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<td></td>
<td>- Master's Programme Sustainability Economics and Management (Master) &gt; Additional Modules</td>
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<td>- Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
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<tr>
<td></td>
<td>- Meyerholt, Ulrich (Module counselling)</td>
</tr>
<tr>
<td></td>
<td>- Godt, Christine (module responsibility)</td>
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<td>Prerequisites</td>
<td>Die Studierenden</td>
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<tr>
<td></td>
<td>- erwerben vertiefte Kenntnisse des europäischen und deutschen Energiewirtschaftsrechts.</td>
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<td>- sind in der Lage, energierechtliche Fragestellungen zu analysieren und lösungsorientiert zu bearbeiten.</td>
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<td>- können Forschungsfragen interdisziplinär entwickeln und bearbeiten.</td>
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<td>Workload Präsenzzzeit</td>
<td>56 h</td>
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</table>


This course aims at giving students an understanding of reasons, goals and instruments for government policy from a micro- and macroeconomic perspective. Students first need to learn how decentralised markets can result in an efficient equilibrium and what the theoretical assumptions for this outcome are. Against this reference case it is possible to evaluate the consequences when some of the assumptions are not fulfilled in reality. Furthermore, the problems of the aggregated economy with its fundamental uncertainty are approached and the answers of economic policy to changes in variables like inflation, unemployment and economic growth will be evaluated. With successful completion of the course, students shall be able to approach questions of economic policy making by applying concise economic reasoning, graphical intuition, analytical models and historical understanding. Furthermore, students shall be enabled to follow other Economics courses at Master's level.

Module contents


Literaturempfehlungen

- Carlin, Wendy and David Soskice, ‘Macroeconomics: imperfections, institutions and policies’, 2006

Links

- Language of instruction: English
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Reference text: Die Vorlesung wird in englischer Sprache gehalten.

Module level / module level

Modulart / typ of module

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

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

Form of instruction Lecture

SWS 4

Frequency
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**wir813 - Competition Law and Intellectual Property**

**Module label**
Competition Law and Intellectual Property

**Modulkürzel**
wir813

**Credit points**
6.0 KP

**Workload**
180 h

**Verwendbarkeit des Moduls**
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - Recht

**Zuständige Personen**
- Godt, Christine (module responsibility)
- Chege, Victoria (Module counselling)

**Prerequisites**
(für WiRe empfohlen): wir815

**Skills to be acquired in this module**
Die Studierenden
- verstehen Grundlagen und Verschränkungen von Wettbewerbsrecht und Geistigem Eigentum
- analysieren und beantworten Rechtsfragen im Schnittfeld von Wettbewerb und Geistigem Eigentum
- beherrschen einschlägige Rechtsprechung und können neue Fragen entsprechend einordnen

**Module contents**
Das Modul enthält zwei Veranstaltungen (wahlweise Vorlesung mit Seminar oder zwei Vorlesungen) und richtet sich an Masterstudierende mit Interesse an Innovation und dynamischem Wettbewerb (zwischen Unternehmen, aber auch zwischen Staaten). Aufbauend auf zuvor vermittelte Grundstrukturen des Europäischen Marktordnungsrechts, stehen Themen auf der Schnittfläche von Wettbewerb und Geistigen Eigentums (Kartell- und Lauterkeitsrecht) im Zentrum der Veranstaltung.

Lehrziele sind einerseits die akademische Durchdringung, andererseits die Einordnung und Beantwortung praktischer Fallgestaltungen. Themen generieren sich aus der betriebswirtschaftlichen Praxis (u.a. etwa Zugang zu ‘standardessentiellen Patenten’: Schutzrechte als Voraussetzung von Unternehmenskooperationen) wie aus volkswirtschaftlichen Fragen (Einfluss des Schutzstandards für Geistiges Eigentum auf Innovation und Direktinvestitionen; Schutzrechte als Marktzugangsbedingungen). Die Studierenden lernen, Geistiges Eigentum und Wettbewerbsrecht als zwei miteinander verschrankte Rechtsgebiete zu analysieren.

**Literaturempfehlungen**

**Links**

**Languages of instruction**
English, German

**Duration (semesters)**
1 Semester

**Module frequency**
yährlich

**Module capacity**
30

**Reference text**
Vorkenntnisse: Grundlagen Wirtschaftsrecht (Privatrecht/Europarecht)

**Modullevel / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**

**Prüfungszeiten**

**Type of examination**

**Final exam of module**
Referat mit Ausarbeitung

**Form of instruction**
Course or seminar (1 V und 1 S ODER 2 V)

**SWS**
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**wir898 - Strategic Sustainability Management**

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**Verwendbarkeit des Moduls**
- Master Applied Economics and Data Science (Master) > Specialization
- Master's programme Business Administration: Management and Law (Master) > Kernmodule CHI
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule NM-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)
- Master's Programme Sustainability Economics and Management (Master) > Akzentmodule

**Zuständige Personen**
- Hoppmann, Jörn (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Hoppmann, Jörn (Module counselling)

**Prerequisites**

**Skills to be acquired in this module**
- know and understand basic concepts, instruments and theories in the context of corporate sustainability and corporate social responsibility
- be able to apply conceptual frameworks to analyze and critically question the sustainability of companies
- develop options to improve the sustainability of companies and derive recommendations for their implementation in practice

**Module contents**
The module "Strategic Sustainability Management" provides an overview of the debates on the role of firms for sustainable development from a strategic perspective. The first session will briefly introduce the historical debate on Corporate Sustainability and Corporate Social Responsibility and delineate important concepts. The following sessions will use concrete company case studies as a basis for a critical discussion of questions in the context of corporate sustainability that are of strategic importance for firms. Questions that will be discussed are, amongst others:

- How can one determine whether a firm acts in a socially and ecologically sustainable way?
- Which factors drive and hinder the diffusion of socially and ecologically superior solutions and companies in the market?
- To which extent is there a conflict between firm and market growth on the one hand and sustainability on the other hand?
- Which possibilities does a company have to deal with conflicts between social/ecological and economic goals?
- How can existing firms and value chains be transformed toward sustainability?
- What is the role of managers and boards of directors for organizational change toward sustainability?
- How does the ownership and financial structure of firms influence their strategy toward sustainability?
- In how far can cooperation and partnerships between organizations help integrate social and ecological aspects in 53 firms?

In addition to discussing these questions by drawing on company case studies, students will be introduced to the corresponding theoretical concepts and frameworks in the academic literature. Also, students will be given the opportunity to test different strategies for implementing sustainability in organizations during a simulation, which allows them to gain first-hand insights into the emerging challenges. Toward the end of the course, students will apply and deepen the knowledge they have gathered over the semester by writing a seminar thesis.

**Literaturempfehlungen**

**Links**

**Languages of instruction**
- German, English

**Duration (semesters)**
- 1 Semester
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Module label: China in the World Economy

Modulkürzel: wir865
Credit points: 6.0 KP
Workload: 180 h

Modullevel / module level
Modulart / typ of module
Lehr-/Lernform / Teaching/Learning method
Vorkenntnisse / Previous knowledge

Examination: Prüfungszeiten
Final exam of module: end of term
Form of instruction: E-Learning

SWS: 4
Frequency
Workload Präsenzzeit: 56 h
### wir868 - Chinese Economy in Transformation (in China)

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<td>Trautwein, Hans-Michael (module responsibility)</td>
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<td>Die Studierenden</td>
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<tr>
<td></td>
<td>verfügen über vertiefte Kompetenzen in der quantitativen Wirtschaftsanalyse.</td>
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<tr>
<td></td>
<td>sind mit den Trends des Strukturwandels in China vertraut.</td>
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<tr>
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<td>analysieren die aktuelle wirtschaftliche Entwicklung im historischen und gesellschaftlichen Kontext.</td>
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<tr>
<td></td>
<td>schätzen Wechselwirkungen von ökologischer und wirtschaftlicher Entwicklung ein.</td>
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</table>

### Module contents

- Analyse der wirtschaftlichen Entwicklung und Regimewechsel in China seit 1945
- Empirische Analysen sektoraler und regionaler Entwicklungstrends
- Analytische und empirische Darstellung der Reform der staateigenen Unternehmen
- Arbeitsmarktentwicklung in China

### Literaturempfehlungen

(exemplarisch, da Literaturangaben der Partneruniversitäten zu beachten sind)

### Links

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### Lehr-/Lernform / Teaching/Learning method

### Vorkenntnisse / Previous knowledge

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### Frequency

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**wir871 - Work Placement (in China)**

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</table>

**Prerequisites**

Skills to be acquired in this module

- Attending the module, students
- gain first work experiences and are able to relate and reflect them on the basis of their study contents;
- reflect and concretize their professional motivation and career choices;
- have the competences to plan their ongoing studies (e. g. master’s thesis) as well as further master studies and their career entry;
- have deeper knowledge in the specific professional field they chose and have tested their professional competences in practice;
- enhance their social and methodological competences and prove them in the chosen organization;
- are familiar with the application process and able to reflect their own procedure accordingly so as to develop strategies for work search in the future;
- gain intercultural competences in a practical environment.

**Module contents**

The module contents are separated into the placement itself (including the report) and the seminar.

Contents of the placement (including report)

- The work placement has to have an explicit relation to the student’s fields of study. The student’s work tasks therefore have to include aspects of economics, business administration and law or sustainability economics. Duration of at least four weeks or ca. 160 working hours is compulsory for this work placement.
- The report shall present the organization, work tasks, relations to the student’s fields of study and reflection on the student’s experiences and cognitions. It shall be of 12-15 pages in length. The certificate about the placement and its duration needs to be attached. The report is to be submitted to the “Servicestelle Praktikum”.

**Literaturempfehlungen**

Links: http://www.uni-oldenburg.de/fk2/studium/servicestelle-praktikum/praxismodul/}

**Languages of instruction**

English, Chinese, German

**Duration (semesters)**

1 Semester

**Module frequency**

jährlich

**Module capacity**

unlimited

**Modullevel / module level**

**Modultyp / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

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<td>Submission of the report is possible any time during the semester.</td>
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<td>placement report (with presentation after return, close to the research colloquium for the master’s thesis during the 4th semester)</td>
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**Form of instruction**

Practical training

**SWS**

4

**Frequency**

**Workload Präsenzzzeit**

56 h
wir869 - Business Practice in China (in China)

Module label: Business Practice in China (in China)

Modulkürzel: wir869

Credit points: 6.0 KP

Workload: 180 h

Verwendbarkeit des Moduls: Master's programme Business Administration: Management and Law (Master) > Module im obligatorischen Auslandsstudium CHI

Zuständige Personen:
- Trautwein, Hans-Michael (module responsibility)
- Breisig, Thomas (Module counselling)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites:
- Die Studierenden sollen breite Perspektiven für die kaufmännischen Geschäfte in China erkennen können
- Die Studierenden sollen die Techniken der Bilanzierung nach dem chinesischen Handelsrecht grundsätzlich erfassen können
- Die Studierenden sollen Marketing- und Managementstrategien hinsichtlich der Besonderheiten des chinesischen Marktes entwickeln können
- Die Studierenden sollen mit den rechtlichen und finanziellen Bedingungen für die Gründung eines Unternehmens in China vertraut werden.

Module contents:
Dieses Modul beinhaltet zum Beispiel folgende Punkte:

- Rechtsgrundlagen und Gründungsmanagement der Wholly Foreign-Owned Enterprise (WFOE)
- Rechtsgrundlagen und Gründungsmanagement eines Joint-ventures
- Die Struktur der chinesischen Industriekontenrahmen und Erstellung der Handelsbilanz
- Theoretische Ansätze für personalwirtschaftliche und organisatorische Fragestellungen
- Marktorientierte Unternehmensführung anhand konkreter Beispielaufgaben

Literaturempfehlungen:
Wird an der jeweiligen Partneruniversität angegeben

Links:
Languages of instruction: English, Chinese

Duration (semesters): 1 Semester

Module frequency: jährlich

Module capacity: unlimited

Reference text:
Da dieses Modul an verschiedenen Partnerhochschulen in China belegt werden kann und auch von den individuellen Sprachkenntnissen der Studierenden abhängt, ob Lehrangebote in chinesischer oder englischer Sprache belegt werden können, weichen die Inhalte, Literaturgrundlagen und Prüfungsformen der einzelnen Modulangebote unter Umständen stark voneinander ab. Auf Vergleichbarkeit und Kompetenzerreichung wird bei der Zuteilung der Studienplätze und Anerkennung der Leistungen geachtet.

Modullevel / module level:

Typ of module:

Vorkenntnisse / Previous knowledge:

Examination:
Prüfungszeiten:
Type of examination: KL

Form of instruction: Seminar

SWS:
Frequency:
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<th>Workload</th>
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**wir870 - Business and Legal Chinese III**

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<td>Credit points</td>
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<tr>
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<td>• Trautwein, Hans-Michael (module responsibility)</td>
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<td></td>
<td>• Trautwein, Hans-Michael (Prüfungsberechtigt)</td>
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<td>• Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
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<tr>
<td>Prequisites</td>
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<tr>
<td>Skills to be acquired in this module</td>
<td>Die Studierenden verfügen über mindestens ein HSK-Level über Chinesisch II (HSK 3); je nach Kursangebot an der Partneruniversität und individueller Befähigung der Studierenden sind auch höhere Level möglich.</td>
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<tr>
<td>Module contents</td>
<td>Inhalte variieren je nach Kursangebot an der Partneruniversität und Einstufung der einzelnen Studierenden.</td>
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<tr>
<td>Literaturempfehlungen</td>
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**Links**

**Languages of instruction**
- English, Chinese

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Module level / module level**

**Modulart / typ of module**

**Lehr-/Lernform / Teaching/Learning method**

**Vorkenntnisse / Previous knowledge**

**Examination**
- Prüfungszeiten

**Final exam of module**
- Variabel

**Form of Instruction**
- Seminar

**Type of examination**
- KL

**SWS**

**Frequency**

**Workload Präsenzzzeit**
- 0 h
Abschlussmodul
mam - Master´s Degree Module

Module label: Master´s Degree Module
Modulkürzel: mam
Credit points: 30.0 KP
Workload: 900 h

Verwendbarkeit des Moduls

Zuständige Personen
- Nicolai, Alexander (module responsibility)
- Taeger, Jürgen (module responsibility)
- Eisenack, Klaus (module responsibility)
- Prokop, Jörg (module responsibility)
- Helm, Carsten (module responsibility)
- Stecking, Ralf Werner (module responsibility)
- Trautwein, Hans-Michael (module responsibility)
- Brors, Christiane (module responsibility)
- Bohringer, Christoph (module responsibility)
- Blitzer, Jürgen (module responsibility)
- Godt, Christine (module responsibility)
- Paech, Niko (module responsibility)
- Breisig, Thomas (module responsibility)
- Frank, Götz (module responsibility)

Prerequisites

Skills to be acquired in this module

Module contents

Literaturempfehlungen
Im Zentrum steht die für die jeweilige Masterarbeit relevante Fachliteratur, Quellen und Instrumente. Die Literatur zur Bearbeitung der spezifischen Fragestellung soll von den Studierenden selbst recherchiert werden.

Links

Language of instruction: German
Duration (semesters): 1 Semester
Module frequency: halbjährlich
Module capacity: unlimited
Modullevel / module level
Modulart / typ of module
Lehr-/Lernform / Teaching/Learning method
Vorkenntnisse / Previous knowledge

Examination
Prüfungszeiten: Variert nach Prüfungsleistung
Type of examination: G

Form of instruction: Seminar

SWS
Frequency
Workload Präsenzzzeit: 0 h
# Abschlussmodul

**mam - Master’s Degree Module**

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## Verwendbarkeit des Moduls

### Zuständige Personen

### Prerequisites

### Skills to be acquired in this module

### Module contents

### Literaturempfehlungen

### Links

### Language of instruction

### Duration (semesters)

1 Semester

### Module frequency

### Module capacity

unlimited

### Modullevel / module level

### Modulart / typ of module

### Lehr- / Lernform / Teaching/Learning method

### Vorkenntnisse / Previous knowledge

### Examination

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### Form of instruction

Colloquium

### SWS

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