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Basismodule

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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.

**Examination**

Prüfungszeiten

Type of examination
<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>
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<table>
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<tr>
<td>Seminar</td>
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*Präsenzzeit Modul insgesamt* 56 h
### wir806 - Information Technology Law

<table>
<thead>
<tr>
<th>Module label</th>
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<tr>
<td>Modulkürzel</td>
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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
- 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)

### 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, 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.

### Literatureempfehlungen
- to be announced in the first lecture

### Links

<table>
<thead>
<tr>
<th>Language of instruction</th>
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<td>Module capacity</td>
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<td>Type of module</td>
<td>Wahlpflicht / Elective</td>
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<tr>
<td>Module level</td>
<td>MM (Mastermodul / Master module)</td>
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<td>Teaching/Learning method</td>
<td>Lecture and Seminar</td>
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<td>Previous knowledge</td>
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### Examination
- to be taken from the examination regulations
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<th>Workload of compulsory attendance</th>
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<td>Seminar</td>
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wir807 - Taxation and Tax Law I

Module label  Taxation and Tax Law I
Modulkürzel  wir807
Credit points  6.0 KP
Workload  180 h

Verwendbarkeit des Moduls
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht

Zuständige Personen
- Dittmer, Jochen (module responsibility)

Prerequisites
Skills to be acquired in this module
- The aim of the course is to provide students with a deep and thorough knowledge regarding
  - Tax accounting law and
  - Taxation procedures.

Module contents
- The course provides a deep insight into Tax accounting law
  - Basics of tax accounting law
  - Principal values (cost of purchase/cost of manufacture, going concern value, fair market value)
  - Depreciation, subsidy regulations
  - Transfer of hidden reserves
  - Leasing
  - Provisions
  - Taxation procedures
  - Overview about general fiscal law (AO) and tax court code (FGO)
  - Tax determination and taxing procedures
  - Types of taxing
  - Deadlines and extent of balances and tax assessments corrections
  - Interest yield

Literaturempfehlungen
- Falterbaum, Hermann (aktuelle Fassung): Buchführung und Bilanz
- Rose, Gerd & Watrin, Christoph (aktuelle Fassung): Abgabenordnung; mit Finanzgerichtsordnung

It is worth mentioning, that due to the fast-changing tax law, further recommendations regarding the literature cannot be made yet, but are rather given during the course. Required are:
- A collection of the most important tax laws (e.g. NWB-publisher) in current form
- A loose-leaf collection of the tax regulations (e.g. Beck-publisher)

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

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

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

Form of Instruction  Lecture

SWS  4
Frequency
Workload Präsenzzeit  56 h
**wir808 - Multivariate Statistics**

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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 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 Modules

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

**Prerequisites**

*Skills to be acquired in this module*

- 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

**Examination**

**Prüfungszeiten**

**Type of examination**
- written exam or oral exam

**Final exam of module**
- at the end of the semester

**Form of instruction**

<table>
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<tr>
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<td>Exercises</td>
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**Präsenzzeit Modul insgesamt**
- 56 h
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) > Basic Modules
- Master's Programme Sustainability Economics and Management (Master) > Supplementary 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

Examination
Prüfungszeiten | Type of examination
---|---
end of the semester | written exam

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

Präsenzzeit Modul insgesamt
56 h
### wir812 - Environmental 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) > 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 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
- Examination: Prüfungszeiten: jährlich
- 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 Präsenzzeit: 56 h
**wir815 - Modern Transformations of International and EU Economic Law**

<table>
<thead>
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<th>Module label</th>
<th>Modern Transformations of International and EU Economic Law</th>
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<td>wir815</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>
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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) > 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  
- to apply international and European legal norms and legal issues  
- to have a command of English legal terminology |
| Skills to be acquired in this module | 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. |
| Module contents | Literatureempfehlungen  
| Links | http://www.fk2.unioldenburg.de/InstRW/oeffwr/ |
| Language of instruction | English |
| Duration (semesters) | 1 Semester Semester |
| Module frequency | jährlich |
| Module capacity | unlimited |
| Examination | Prüfungszeiten |
| 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 |
| SWS | 4 |
| Frequency | WiSe |
| Workload Präsenzzzeit | 56 h |
### wir823 - International Finance and Exchange Rate Economics

<table>
<thead>
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<th>Module label</th>
<th>International Finance and Exchange Rate Economics</th>
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<tbody>
<tr>
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<tr>
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<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</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
- 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.
<table>
<thead>
<tr>
<th>Examination</th>
<th>Prüfungszeiten</th>
<th>Type of examination</th>
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<tr>
<td><strong>Final exam of module</strong></td>
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<td>Referat oder mündliche Prüfung</td>
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<tr>
<td>Lecture</td>
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<tr>
<td>Seminar</td>
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Präsenzzeit Modul insgesamt 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) > Basic modules
- Master's programme Business Administration: Management and Law (Master) > Special modules AFT - Law
- Master's programme Business Administration: Management and Law (Master) > Special modules RdW - Law
- Master's programme Business Administration: Management and Law (Master) > Special modules UF - Law

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:
- 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
Examination: Prüfungszeiten
Type of examination:
- Final exam of module: end of semester
- Seminar paper and presentation or term paper or oral exam
Form of instruction: Lecture

SWS: 4
| Frequency          | Workload Präsenzzzeit | 56 h |
### wir874 - Advanced Microeconomics

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<tr>
<td>Workload</td>
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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**
- 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/](http://www.fiwi.uni-oldenburg.de/)

**Language of instruction**
- English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Examination**
- Prüfungszeiten
- Type of examination
- exam

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

<table>
<thead>
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<th>Form of instruction</th>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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**Präsenzzeit Modul insgesamt**
- 56 h
**wir894 - Econometrics of Policy Evaluation**

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<tr>
<td>Zuständige Personen</td>
<td>Huse, Cristian (module responsibility)</td>
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<td>Huse, Cristian (Module counselling)</td>
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<tr>
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**Skills to be acquired in this module**

Be able to conceptually understand and apply key empirical methods used by any economist (and other professionals) in the evaluation of policies.

Be able to perform and critically evaluate an empirical analysis.

**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**

SoSe oder WiSe

**Module capacity**

60

**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

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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) > Schwerpunktmodule UF - VWL
- Master's Programme Sustainability Economics and Management (Master) > Accentuation Modules

### 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
- SoSe oder WiSe

### Module capacity
- 30

### Examination

### Form of instruction
- Vorlesung und Übung

### SWS
- 4

### Frequency
- SoSe oder WiSe

### Workload Präsenzzeit
- 56 h
Schwerpunktmodule NM-BWL

wir832 - Innovation 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 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) > Supplementary Modules

Zuständige Personen

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

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.

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.

Examination

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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
(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) > Supplementary 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.

#### Literatureempfehlungen

#### Links

#### Language of instruction
English
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**wir902 - Perspectives and Instruments of Corporate Sustainability**

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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 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 Modules
- Master's Programme Water and Coastal Management (Master) > Socioeconomics

**Zuständige Personen**

- Siebenhüner, Bernd (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**

No

**Skills to be acquired in this module**


**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**

### Links

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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) > Accentuation Modules

**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**

<table>
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**Examination**
Prüfungszeiten

**Type of examination**
Final exam of module
to be announced during the seminar
KL

**Form of instruction**
Course or seminar

**SWS**
4

**Frequency**
SoSe und WiSe

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

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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) > Supplementary 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

**Examination**

Prüfungszeiten: Term paper, presentation or oral exam

**Final exam of module**

to be announced during the seminar

**Form of instruction**

Seminar

**SWS**

4

**Frequency**

**Workload Präsenzzeit**

56 h
**wir921 - Sustainable Supply Chain Management**

<table>
<thead>
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<tr>
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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 NM-BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Sustainability Economics and Management (Master) > Accentuation Modules

**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
available via Stud.IP before the beginning of the course.

<table>
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<td>Vorlesung und Seminar</td>
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<td>SoSe oder WiSe</td>
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<tr>
<td>Workload Präsenzzzeit</td>
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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) > Supplementary 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.

**Links**
- English

**Language of instruction**
- English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- Irregular frequency

**Module capacity**
- 15

**Examination**
- Prüfungszeiten
- Type of 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
**wir925 - Innovations for Sustainable Operations**

<table>
<thead>
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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) > Supplementary 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

**Links**
- Languages of instruction: German, English
- Duration (semesters): 1 Semester
- Module frequency: Irregular frequency
- Module capacity: 15

**Examination Prüfungszeiten 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
**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) > Supplementary 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.

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

**Language of instruction**
English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

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**Frequency**

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**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) > Supplementary Modules  

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

**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 both 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.  

**Exam**  
**Prüfungszeiten**  
**Type of examination**  

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### wir898 - Strategic Sustainability Management

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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) > 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) > Accentuation Modules

**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
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<td>SoSe oder WiSe</td>
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Präsenzzeit 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 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**

- SoSe oder WiSe

**Module capacity**

- unlimited

**Examination**

- Prüfungszeiten
- jährlich
- 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 Präsenzzeit**

- 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) > Supplementary 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 Verschrankung 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

Examination: Prüfungszeiten

Type of examination: Referat oder Hausarbeit oder mündliche Prüfung

Final exam of module: Während der Vorlesungszeit

Form of instruction: Seminar
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<tr>
<td>Workload Präsenzzzeit</td>
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Module label: Energy Law

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) > Supplementary Modules

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

Skills to be acquired in this module:
The students
- will acquire a profound understanding of European and German energy law.
- are able to analyze and solve energy-related questions.
- can develop and work on research questions interdisciplinarily.

Module contents:
The module provides an overview of the energy framework law at the international, European, and national (especially German) level. The focus lies on public law; energy contract and competition law are also covered. The acquisition of foundational knowledge of energy economics law, energy environmental law, and European energy law is at the forefront. It should be connected to economic science issues and current energy law developments and decisions are to be taken up.

Literature recommendations:

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

Examination:
- Prüfungszeiten
- Type of examination: Final exam of module
  - Während der Vorlesungszeit
  - Referat oder Hausarbeit oder mündliche Prüfung

Form of instruction:
- Seminar
  - 2 SE

SWS: 4

Frequency: SoSe und WiSe

Workload Präsenzzeit: 56 h
### 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) > Supplementary Modules

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

**Prerequisites**
- English language skills

**Skills to be acquired in this module**
- Students will understand international, European, and national thematic-related legal norms and legal questions.
- Students will apply international, national, and European thematic-related legal norms.
- Students will learn legal terminology in English.

**Module contents**
- The module is aimed at students who already have a scientific background.
- Students will be introduced to the new law of research and utilization of plants, which is necessary as both future scientists and employees in industry and administration. In principle, the Convention on Biological Diversity (1992) had already abolished the principle of free access to biological and genetic resources under international law. Through implementation in Europe (2014) and resource states, these rules have now become binding. This has far-reaching consequences for research and product development. These new rules, in which international cooperation has become a legal and commercial obligation, are brought to the students.

- Content-wise, the following areas of study are relevant for the lecture offerings:
  - International framework conditions for access to genetic resources and benefit sharing
  - EU law and implementing national and supranational regulations for biological research and utilization of plants
  - Bioprospection (z.B. Genehmigungspflichten; Prior Informed Consent; Mutually Agreed Terms; Due Diligence)
  - Legal aspects of different commercial, legal, and academic ex-situ collections (Practices of databases / Principles and practices of the data banks)
  - Code of Conduct of the German research institutions (more at DFG)
  - Genetic resources and intangible property
  - Good practices / Established methods (selected ex situ collections)
- ABS agreements ("Mutual Agreed Terms")/ Verträge
- Legislative options / Legislative Optionen

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### Module Overview

**Module Label**: Applied Environmental Economics

**Modulkürzel**: wir889

**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) > Schwerpunktmodule NM-VWL
- Master's Programme Environmental Modelling (Master) > Mastermodule
- Master's Programme Sustainability Economics and Management (Master) > Accentuation Modules

#### 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.

#### Literatureempfehlungen


#### Links

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

#### Examination

- **Form of instruction**: Lecture
- **Prüfungszeiten**: At the end of the lecture period
- **Type of examination**: Portfolio

#### Workload

- **Präsenzzeit**: 56 h

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**Module Label**: Applied Environmental Economics

**Modulkürzel**: wir889

**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) > Schwerpunktmodule NM-VWL
- Master's Programme Environmental Modelling (Master) > Mastermodule
- Master's Programme Sustainability Economics and Management (Master) > Accentuation Modules

#### 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.

#### Literatureempfehlungen


#### Links

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

#### Examination

- **Form of instruction**: Lecture
- **Prüfungszeiten**: At the end of the lecture period
- **Type of examination**: Portfolio

#### Workload

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

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<td>(Exercise: 1 SWS (14h))</td>
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<tr>
<td>Verwendbarkeit des Moduls</td>
<td>Master Applied Economics and Data Science (Master) &gt; Economics</td>
</tr>
<tr>
<td></td>
<td>Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule NM-VWL</td>
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<tr>
<td></td>
<td>Master's Programme Computing Science (Master) &gt; Module aus anderen Studiengängen</td>
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<td></td>
<td>Master's Programme Environmental Modelling (Master) &gt; Mastermodule</td>
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<tr>
<td></td>
<td>Master's Programme Sustainability Economics and Management (Master) &gt; Basic Modules</td>
</tr>
<tr>
<td>Zuständige Personen</td>
<td>Helm, Carsten (Module counselling)</td>
</tr>
<tr>
<td></td>
<td>Lehrenden, Die im Modul (Module counselling)</td>
</tr>
<tr>
<td></td>
<td>Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
</tr>
<tr>
<td></td>
<td>Helm, Carsten (module responsibility)</td>
</tr>
</tbody>
</table>

**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

**Type of module**
Pflicht o. Wahlpflicht / compulsory or optional

**Teaching/Learning method**
Lecture and exercise

**Examination**
Prüfungszeiten

**Type of examination**
Written exam; bonus through solution of exercises

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

**Form of instruction**
Comment

**SWS**

**Frequency**

**Workload of compulsory attendance**

<table>
<thead>
<tr>
<th>Lecture</th>
<th>2</th>
<th>28</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exercises</td>
<td>2</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

Modulekürzel: 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) > Supplementary Modules

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

Prerequisites:
one

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
or

Links:

Languages of instruction: German, English

Duration (semesters): 1 Semester

Module frequency: halbjährlich

Module capacity: unlimited

Examination:
- Prüfungszeiten:
- Type of examination:

Final exam of module:
- end of semester
- written exam

Form of instruction:
- Lecture: 2 SWS 28
- Exercises: 2 SWS 28
- Seminar

Präsenzzeit Modul insgesamt: 56 h
Schwerpunktmodule NM - interdisziplinär

inf651 - Environmental Management Information Systems I

<table>
<thead>
<tr>
<th>Module label</th>
<th>Environmental Management Information Systems I</th>
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<tbody>
<tr>
<td>Modulkürzel</td>
<td>inf651</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>
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</table>

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) > Supplementary Modules

Zuständige Personen

- Marx Gómez, Jorge (module responsibility)
- Bremer-Rapp, Barbara (module responsibility)
- Solsbach, Andreas (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

Language of instruction: German
Duration (semesters): 1 Semester
Module frequency: annual
Module capacity: unlimited
Teaching/Learning method: V+Ü
Previous knowledge: none

<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>At the end of the lecture period</td>
<td>exercises and written exam or exercises and oral exam</td>
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</tbody>
</table>

The specific type of exam will be specified prior to 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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<tbody>
<tr>
<td>Lecture</td>
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<td>2</td>
<td>SoSe</td>
<td>28</td>
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<tr>
<td>Exercises</td>
<td></td>
<td>2</td>
<td>SoSe</td>
<td>28</td>
</tr>
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</table>

Präsenzzeit Modul insgesamt: 56 h
inf659 - Environmental Management Information Systems II

<table>
<thead>
<tr>
<th>Module label</th>
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<tbody>
<tr>
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<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'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) > Supplementary Modules

Zuständige Personen

- Marx Gómez, Jorge (module responsibility)
- Bremer-Rapp, Barbara (module responsibility)
- Solsbach, Andreas (module responsibility)
- Lehrenden, 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
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.

**Literatureempfehlungen**

- 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

**Teaching/Learning method**

V + Ü

**Previous knowledge**

none

**Examination**

Prüfungszeiten

Type of examination

**Final exam of module**

Usually 2 weeks after the end of the lecture period

Ssemian paper and presentation or term paper

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<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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</thead>
<tbody>
<tr>
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<td></td>
<td>2</td>
<td>WiSe</td>
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<tr>
<td>Exercises</td>
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<td>2</td>
<td>WiSe</td>
<td>28</td>
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<tr>
<td><strong>Präsenzzzeit Modul insgesamt</strong></td>
<td></td>
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<td>56 h</td>
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Schwerpunktmodule AFT - BWL

wir834 - Auditing

<table>
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<tr>
<th>Module label</th>
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<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir834</td>
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<tr>
<td>Credit points</td>
<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</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
- Sextroh, Christoph (module responsibility)
- 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

Type of module
je nach Studiengang Pflicht oder Wahlpflicht

Module level
MM (Mastermodul / Master module)

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

Form of instruction
- Lecture 2 SWS 28
- Seminar 2 SWS 28

Präsenzzeit Modul insgesamt 56 h
wir837 - Advanced Corporate Finance

Module label | Advanced Corporate Finance
---|---
Modulkürzel | wir837
Credit points | 6.0 KP
Workload | 180 h

Verwendbarkeit des Moduls
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL

Zuständige Personen
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Prokop, Jörg (module responsibility)

Prerequisites
Skills to be acquired in this module The course provides insights into the empirical analysis of firms’ financing and investment decisions. We discuss theoretical foundations of long-term financing, capital structure choice, cost of capital determination, capital market efficiency, and corporate takeover decisions as well as respective empirical findings. Moreover, you will learn how to build financial models, handle financial data, and conduct financial analyses using the statistical software R.*

Module contents The course covers key concepts of modern corporate finance in theory and practice. In particular, we focus on how investment and financing decisions affect the value of the firm. Among the topics discussed are:
- Fundamental analysis and capital market efficiency.
- Cost of debt and equity capital.
- Business valuation models based on dividends, cash flows, and (abnormal) earnings.
- Capital structure and dividend policy.
- Advanced valuation issues.

Literaturempfehlungen
- Titman / Martin: Valuation, latest edition, Boston (Mass.)

Further readings may be announced during the course.

Links
http://www.uni-oldenburg.de/en/fiwi_bbl/

Languages of instruction
- German, English

Duration (semesters)
1 Semester

Module frequency
jährlich

Module capacity
unlimited

Examination
Prüfungszeiten
Type of examination
Final exam of module
- typically at the end of the semester; potential 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 (ggf. mit Übung)
4
--
56
Exercises
SoSe oder WiSe
0

Präsenzzeit Modul insgesamt
56 h
**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 (Prüfungs berechtigt)

**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.

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<tbody>
<tr>
<td>Links</td>
<td><a href="http://www.uni-oldenburg.de/accounting">http://www.uni-oldenburg.de/accounting</a></td>
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<td>English</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>
<td>unlimited</td>
</tr>
<tr>
<td>Examination</td>
<td>Prüfungszeiten</td>
</tr>
<tr>
<td>Type of examination</td>
<td>portfolio</td>
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</table>

| Final exam of module                          | during the semester                                                                                          |
| Form of instruction                           | portfolio                                                                                                     |
| Lecture                                       | 2                                                                                                             |
| Frequency                                     | 28                                                                                                            |
| Workload of compulsory attendance            | 28                                                                                                            |
| Exercises                                     | 2                                                                                                             |
| Frequency                                     | 28                                                                                                            |
| Workload of compulsory attendance            | 28                                                                                                            |
| Präsenzzeit Modul insgesamt                   | 56 h                                                                                                          |
wir841 - Advanced Financial Accounting

Module label: Advanced Financial Accounting

Modulkürzel: wir841

Credit points: 6.0 KP

Workload: 180 h

Verwendbarkeit des Moduls
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL

Zuständige Personen
- Sextroh, Christoph (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites

Skills to be acquired in this module
Students have to understand the theoretical orientation and the institutional structure of financial accounting and standard setting. Many important standards, such as fair value accounting, financial instruments, reserve recognition accounting, management discussion and analysis, employee stock options, impairment tests, hedge accounting, derecognition, consolidation, and comprehensive income, will be analyzed and critically evaluated from students. This course aims to provide students with an in-depth understanding of the underlying accounting concepts and accounting standards governing the preparation of financial statements under International Financial Reporting Standards (IFRS) for external users. Furthermore, it develops 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

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
**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

**Examination**

<table>
<thead>
<tr>
<th>Prüfungszeiten</th>
<th>Type of examination</th>
</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**

Lecture

**SWS**

4

**Frequency**

unlimited

**Workload Präsenzzeit**

56 h
wir843 - Financial Risk Management

<table>
<thead>
<tr>
<th>Module label</th>
<th>Financial Risk Management</th>
</tr>
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<tr>
<td>Modulkürzel</td>
<td>wir843</td>
</tr>
<tr>
<td>Credit points</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
</tr>
<tr>
<td>Verwendbarkeit des Moduls</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Master Applied Economics and Data Science (Master) &gt; Specialization</td>
</tr>
<tr>
<td></td>
<td>Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule AFT - BWL</td>
</tr>
<tr>
<td></td>
<td>Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - BWL</td>
</tr>
<tr>
<td>Zuständige Personen</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
</tr>
<tr>
<td></td>
<td>Prokop, Jörg (module responsibility)</td>
</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 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</td>
</tr>
<tr>
<td></td>
<td>• 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;</td>
</tr>
<tr>
<td></td>
<td>• will be able to devise hedging strategies, arbitrage strategies, and speculative strategies using financial derivatives such as futures contracts, forward contracts, options, and swaps;</td>
</tr>
<tr>
<td></td>
<td>• will be able to consistently apply valuation models to determine theoretical prices of financial derivatives;</td>
</tr>
<tr>
<td></td>
<td>• will be able to assess limitations of financial derivatives in risk management.</td>
</tr>
<tr>
<td>Module contents</td>
<td>The course provides insights into the theory and practice of modern financial business risk management, including:</td>
</tr>
<tr>
<td></td>
<td>• the concept of risk, types of financial risks, and approaches to risk measurement;</td>
</tr>
<tr>
<td></td>
<td>• the mechanics of financial markets, including derivatives markets;</td>
</tr>
<tr>
<td></td>
<td>• the properties of selected financial instruments, including financial derivatives such as forwards, futures, options, and swaps;</td>
</tr>
<tr>
<td></td>
<td>• tools and techniques for managing financial risks.</td>
</tr>
<tr>
<td>Literatureempfehlungen</td>
<td>Highly recommended readings:</td>
</tr>
<tr>
<td></td>
<td>• John C. Hull, Options, Futures, And Other Derivatives, current edition, Pearson.</td>
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<tr>
<td></td>
<td>Optional readings:</td>
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<td>Further readings may be announced during the course.</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>
<td>1 Semester</td>
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<td>Module frequency</td>
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<td>Module capacity</td>
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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 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>
</tr>
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Form of instruction

| Lecture ggf. mit Übung |

SWS

| 4 |

Frequency

| -- |

Workload Präsenzzeit

| 56 h |
### wir844 - Current Topics in AFT

<table>
<thead>
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<th>Module label</th>
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<tr>
<td>Modulkürzel</td>
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<td>Credit points</td>
<td>6.0 KP</td>
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<td>Workload</td>
<td>180 h</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**
- Lorenz, Johannes (Module counselling)
- Prokop, Jörg (Module counselling)
- Sextroh, Christoph (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**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

**Examination**

<table>
<thead>
<tr>
<th>Type of examination</th>
<th>Prüfungszeiten</th>
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</thead>
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<tr>
<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>
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<td>28</td>
<td>28</td>
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**Präsenzzzeit Modul insgesamt**
56 h
## wir845 - Advanced Issues in AFT Research

<table>
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<th>Module label</th>
<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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<td>Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule AFT - BWL, 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), Sextroh, Christoph (module responsibility), Lorenz, Johannes (Module counselling), Dittmer, Jochen (Module counselling), Lehrenden, Die im Modul (Prüfungsbehördig)</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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<tr>
<td>Languages of instruction</td>
<td>German, English</td>
</tr>
<tr>
<td>Duration (semesters)</td>
<td>1 Semester</td>
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<td>Examination</td>
<td>Prüfungszeiten</td>
</tr>
<tr>
<td>Final exam of module</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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<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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<tr>
<td>Workload Präsenzzeit</td>
<td>56 h</td>
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</table>
# Advanced Managerial Accounting

**Module label**: Advanced Managerial Accounting  
**Modulekürzel**: wir847  
**Credit points**: 6.0 KP  
**Workload**: 180 h  

**Verwendbarkeit des Moduls**  
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule  
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - BWL  
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL  
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL  

**Zuständige Personen**  
- Sextroh, Christoph (module responsibility)  
- Lehrenden, Die im Modul (Prüfungsberechtigt)  

**Prerequisites**  
The aim of the course is to provide students with a deep knowledge of the theory and concepts in managerial accounting as it relates to practice and research. The students learn to design budgeting processes and apply operating performance measures which are in line with the firm’s goals. Moreover, the students learn to forecast profits, cash flows and other key financial indicators in order to improve business planning.  

**Module contents**  
- Theory and concept of managerial accounting  
- Profit planning  
- Budgeting  
- Ratios and financial analysis  
- Operating performance measures  
- Cash flow and segment reporting  
- paper discussion on current and special issues.  

**Literaturempfehlungen**  
Garrison, Ray H. et al., Managerial Accounting, latest version.  

**Links**  
http://uol.de/accounting

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

**Examination**  
**Prüfungszeiten**: 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**: SWS 2, Frequency 28  
- **Exercises**: SWS 2, Frequency 28  

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

<table>
<thead>
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<tr>
<td>Workload</td>
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<td>Verwendbarkeit des Moduls</td>
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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>
<td></td>
<td>Lorenz, Johannes (module responsibility)</td>
</tr>
<tr>
<td></td>
<td>Sextroh, Christoph (module responsibility)</td>
</tr>
<tr>
<td></td>
<td>Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
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<tr>
<td>Prerequisites</td>
<td>The course is intended for master’s students with a specialization in Accounting, Finance, Taxation (AFT).</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>
</tr>
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<td>Literatureempfehlungen</td>
<td>Will be announced at the beginning of the course.</td>
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<td>Duration (semesters)</td>
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<td>Module frequency</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>
</tr>
<tr>
<td>Examination</td>
<td>Prüfungszeiten</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</td>
</tr>
<tr>
<td>Form of instruction</td>
<td>Comment</td>
</tr>
<tr>
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<td>Lecture</td>
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<td>Seminar</td>
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<td>Exercises</td>
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<td>Präsenzzeit Modul insgesamt</td>
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**wir840 - Tax planning and tax effects**

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

<table>
<thead>
<tr>
<th>Examination</th>
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**Final exam of module**

**Form of instruction**

**Comment**

**SWS**

**Frequency**

**Workload of compulsory attendance**

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## Schwerpunktmodule AFT - Recht

**wir807 - Taxation and Tax Law I**

<table>
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<th>Module label</th>
<th>Taxation and Tax Law I</th>
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<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir807</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

### Examination
**Form of instruction**
- Lecture

**Module capacity**
- unlimited

**Type of examination**
- Final exam of module
  - end of term
  - written exam

**Prüfungszeiten**

<table>
<thead>
<tr>
<th>Final exam of module</th>
<th>Type of examination</th>
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<td>written exam</td>
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| SWS | 4 |

<table>
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<th>Frequency</th>
<th>Workload Präsenzzeit</th>
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<tbody>
<tr>
<td></td>
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</table>
wir835 - Taxation and Tax Law II

Module label: Taxation and Tax Law II
Modulkürzel: wir835
Credit points: 6.0 KP
Workload: 180 h

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)

Prerequisites:

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
- 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.

Type of module:
je nach Studiengang Pflicht oder Wahlpflicht

Module level:
---

ExamINATION

Prüfungszeiten

Type of examination

Final exam of module

end of semesters

examination

Form of instruction

Comment

SWS

Frequency

Workload of compulsory attendance

Seminar

2

SoSe oder WiSe

28

Lecture

4

56

Präsenzzeit Modul insgesamt

84 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)

**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

**Examination**
Prüfungszeiten

**Type of examination**
seminar paper and presentation or term paper or oral exam

**Final exam of module**
end of semester

**Form of instruction**
Lecture

**SWS**
4
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Schwerpunktmodule AFT - VWL

wir823 - International Finance and Exchange Rate Economics

<table>
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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.

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.

<table>
<thead>
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<th>Prüfungszeiten</th>
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Präsenzzzeit Modul insgesamt 56 h
Schwerpunktmodule UF - BWL

wir814 - Strategic Management

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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 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.

Literatureempfehlungen

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

<table>
<thead>
<tr>
<th>Links</th>
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<tbody>
<tr>
<td>Language of instruction</td>
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<tr>
<td>Duration (semesters)</td>
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### wir826 - Sectoral, Functional and Institutional Approaches to Marketing

<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 Sustainability Economics and Management (Master) > Supplementary 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

**Examination**
- Type of examination: Final exam of module during term examination paper and presentation

**Form of Instruction**
- Seminar

**Frequency**
wir829 - Development directions in Marketing Research

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**Verwendbarkeit des Moduls**
- Master 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) > Supplementary 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

**Examination**
Prüfungszeiten: Type of examination
- Final exam of module: during the term: examination paper and presentation
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<td></td>
<td></td>
<td><strong>56 h</strong></td>
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</table>
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.

**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.
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):


**Links**

- www.uol.de/orgpers

**Language of instruction**

- German

**Duration (semesters)**

- 2 Semester

**Module frequency**

- Annually

**Module capacity**

- unlimited

**Type of module**

- Wahlpflicht / Elective

**Module level**

- MM (Mastermodul / Master module)

**Previous knowledge**

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

**Examination**

**Prüfungszeiten**

- Type of examination

**Final exam of module**

- 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

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**Links**

- www.uol.de/orgpers
**wir847 - Advanced Managerial Accounting**

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<td>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule UF - BWL</td>
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<td>Zuständige Personen</td>
<td>Sextroh, Christoph (module responsibility)</td>
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<td>Skills to be acquired in this module</td>
<td>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.</td>
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<td>Module contents</td>
<td>- Theory and concept of managerial accounting</td>
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<td>- Profit planning</td>
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<td>- Budgeting</td>
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<td></td>
<td>- Ratios and financial analysis</td>
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<tr>
<td></td>
<td>- Operating performance measures</td>
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<td>- Cash flow and segment reporting</td>
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<tr>
<td></td>
<td>- paper discussion on current and special issues.</td>
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<tr>
<td>Literatureempfehlungen</td>
<td>Garrison, Ray H. et al., Managerial Accounting, latest version.</td>
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<td>Links</td>
<td><a href="http://uol.de/accounting">http://uol.de/accounting</a></td>
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<td>seminar paper and presentation or written exam or oral exam or portfolio or project paper</td>
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### wir848 - Basic theories of Organisation and Human Resources

<table>
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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) > 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>| <strong>Links</strong> | <a href="http://www.uol.de/orgpers">www.uol.de/orgpers</a> |
| <strong>Language of instruction</strong> | German |
| <strong>Duration (semesters)</strong> | 1 Semester |
| <strong>Module frequency</strong> | jährlich |
| <strong>Module capacity</strong> | unlimited |
| <strong>Reference text</strong> | Die Veranstaltung ist im Master Wirtschafts- und Rechtswissenschaften in den Schwerpunkten ManECo und FUGO verwendbar. |
| <strong>Examination</strong> | Prüfungszeiten | Type of examination |</p>
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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

**Module label**: Advanced Entrepreneurship

**Modulkürzel**: wir849

**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) > Supplementary 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.

**Examination**

**Prüfungszeiten**
at the end of the semester

**Type of examination**
written or oral exam

**Final exam of module**

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**Präsenzzeit Modul insgesamt**
56 h
wir852 - International Management

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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

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](http://www.uol.de/orgpers)

**Language of instruction**

- German

**Duration (semesters)**

- 1 Semester

**Module frequency**

- jährlich

**Module capacity**

- unlimited

**Examination**

<table>
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<tr>
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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
**wir886 - Digital Transformation: Strategies and Sustainability**

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= 4 \text{ SWS (56h)}
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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 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) > Supplementary 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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| Präsenzzzeit Modul insgesamt | 56 h |

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# wir896 - Operations 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

### 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 capacity
- unlimited

## Examination

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## Final exam of module

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## Präsenzzeit Modul insgesamt
- 56 h
### wir899 - Supply Chain Management

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<td>Workload</td>
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#### Prerequisites
- **Skills to be acquired in this module**
  - 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

#### Prerequisites
- Busse, Christian (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

#### Literaturempfehlungen

#### Links
- [https://www.uni-oldenburg.de/produktion](https://www.uni-oldenburg.de/produktion)

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**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.

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**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) > Supplementary Modules

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

**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 both 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.

**Literaturrempfehlungen**
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.

**Examination**

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**Form of instruction**

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Schwerpunktmodule UF - Recht

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)
                                           • Lehrenden, Die im Modul (Prüfungsberechtigt)
                                           • 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 |
                                           
                                           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. |
| Links                                  |                                            |
| Languages of instruction              | English, German                           |
| Duration (semesters)                  | 1 Semester                                |
| Module frequency                      | jährlich                                   |
| Module capacity                       | 30                                        |
| Reference text                        | Vorkenntnisse: Grundlagen Wirtschaftsrecht (Privatrecht/Europarecht) |
| Examination                           | Prüfungszeiten                            |
| Type of examination                   | 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                                    | 4                                         |
| Frequency                             | SoSe oder WiSe                            |
| Workload Präsenzzzeit                 | 56 h                                      |
wir815 - Modern Transformations of International and EU Economic Law

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</tr>
<tr>
<td>Skills to be acquired in this module</td>
<td>Students will be able</td>
</tr>
<tr>
<td></td>
<td>- to describe European and international legal-economic interdependencies</td>
</tr>
<tr>
<td></td>
<td>- apply international and European legal norms and legal issues</td>
</tr>
<tr>
<td></td>
<td>- have a command of English legal terminology</td>
</tr>
<tr>
<td>Module contents</td>
<td>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.</td>
</tr>
<tr>
<td>Links</td>
<td><a href="http://www.fk2.unioldenburg.de/InstRW/oeffw/">http://www.fk2.unioldenburg.de/InstRW/oeffw/</a></td>
</tr>
<tr>
<td>Language of instruction</td>
<td>English</td>
</tr>
<tr>
<td>Duration (semesters)</td>
<td>1 Semester Semester</td>
</tr>
<tr>
<td>Module frequency</td>
<td>jährlich</td>
</tr>
<tr>
<td>Module capacity</td>
<td>unlimited</td>
</tr>
<tr>
<td>Examination</td>
<td></td>
</tr>
<tr>
<td>Prüfungszeiten</td>
<td></td>
</tr>
<tr>
<td>Type of examination</td>
<td></td>
</tr>
<tr>
<td>Final exam of module</td>
<td>End of term (i.e. lecture period).</td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>Form of instruction</td>
<td>Lecture</td>
</tr>
<tr>
<td>SWS</td>
<td>4</td>
</tr>
<tr>
<td>Frequency</td>
<td>WiSe</td>
</tr>
<tr>
<td>Workload Präsenzzzeit</td>
<td>56 h</td>
</tr>
</tbody>
</table>
wir816 - Digitalisation and Law - Deepening

Module label: Digitalisation and Law - Deepening
Modulkürzel: wir816
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
- Wendland, Matthias (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

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
- Type of module: Wahlpflicht / Elective
- Teaching/Learning method: Lecture (WS), Seminar (SoSe)

Examination
- Prüfungszeiten: Lecture (WS)
- Type of examination: Seminar (SoSe)

Form of instruction
- VA-Auswahl

Final exam of module
- End of semester
- Presentation and essay

SWS
- 4

Frequency
- SoSe oder WiSe

Workload Präsenzzeit
- 56 h
### wir857 - Law of Media and Telecommunication

<table>
<thead>
<tr>
<th>Module label</th>
<th>Law of Media and Telecommunication</th>
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</thead>
<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir857</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'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. |
| Literatureempfehlungen | 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 |
| Examination | Prüfungszeiten | Type of examination |
| Final exam of module | At the end of the term | 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)
- Lehrende, Die im Modul (Module counselling)
- Lehrende, 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

Examination:
Prüfungszeiten: Type of examination
Final exam of module: end of semester seminar paper and presentation or term paper or oral exam

Form of instruction: Lecture

SWS: 4
<table>
<thead>
<tr>
<th>Frequency</th>
<th>Workload Präsenzzeit</th>
</tr>
</thead>
<tbody>
<tr>
<td>56 h</td>
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</tbody>
</table>
**wir860 - Data Protection Law**

<table>
<thead>
<tr>
<th>Module label</th>
<th>Data Protection Law</th>
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<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir860</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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</tbody>
</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
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Rott, Peter (module responsibility)

### Prerequisites
- 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

### Examination
<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>typically 6 weeks after your presentation</td>
<td>Seminar paper and presentation or Term paper or Oral exam</td>
</tr>
</tbody>
</table>

### Form of instruction
<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>
<tr>
<td>Lecture</td>
<td></td>
<td>2</td>
<td></td>
<td>28</td>
</tr>
<tr>
<td>Seminar</td>
<td></td>
<td>2</td>
<td></td>
<td>28</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Module label</th>
<th>Selected Issues in European Economic Policies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir882</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'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**
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

**Examination**
- Prüfungszeiten
- Type of examination
- Final exam of module: Während des Semesters. Hausarbeit oder Referat mit schriftlicher Ausarbeitung

**Form of instruction**
- Seminar
- 2 SE

**SWS**
- 4

**Frequency**
- SoSe und WiSe

**Workload Präsenzzeit**
- 56 h
## Schwerpunktmodule UF - VWL

**wir875 - Forecasting Methods**

<table>
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<tr>
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<th>Forecasting Methods</th>
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</thead>
<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>
</tr>
</tbody>
</table>

**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)

**Prerequisites**
- 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
<table>
<thead>
<tr>
<th>Module capacity</th>
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<tbody>
<tr>
<td>Examination</td>
<td>Prüfungszeiten</td>
</tr>
<tr>
<td>Type of examination</td>
<td>written exam or oral exam or term paper or seminar paper and presentation</td>
</tr>
</tbody>
</table>

| Final exam of module | end of semester |

<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>
<tr>
<td>Lecture</td>
<td>2</td>
<td>28</td>
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<td>28</td>
</tr>
<tr>
<td>Exercises</td>
<td>2</td>
<td>28</td>
<td></td>
<td>28</td>
</tr>
</tbody>
</table>

Präsenzzeit Modul insgesamt 56 h
### wir895 - Industrial Organization

<table>
<thead>
<tr>
<th>Module label</th>
<th>Industrial Organization</th>
</tr>
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<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir895</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) > Basismodule
  - Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - VWL
  - Master's Programme Sustainability Economics and Management (Master) > Accentuation Modules |
| Zuständige Personen |  - Huse, Cristian (module responsibility)
  - Lehrenden, Die im Modul (Prüfungsberechtigt)
  - Huse, Cristian (Module counselling) |
| Prerequisites | 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. |
| Links | |
| Language of instruction | English |
| Duration (semesters) | 1 Semester |
| Module frequency |  |
| Module capacity | 30 |
| Examination | Prüfungszeiten |
| Final exam of module | At the end of the lecture period |
| Form of instruction | Vorlesung und Übung |
| SWS | 4 |
| Frequency | SoSe oder WiSe |
| Workload Präsenzzeit | 56 h |
Schwerpunktmodule RdW - BWL

wir814 - Strategic Management

<table>
<thead>
<tr>
<th>Module label</th>
<th>Strategic Management</th>
</tr>
</thead>
<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir814</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'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

<table>
<thead>
<tr>
<th>Language of instruction</th>
<th>German</th>
</tr>
</thead>
<tbody>
<tr>
<td>Duration (semesters)</td>
<td>1 Semester</td>
</tr>
<tr>
<td>Module frequency</td>
<td>jährlich</td>
</tr>
<tr>
<td>Module capacity</td>
<td>unlimited</td>
</tr>
<tr>
<td>Examination</td>
<td>Prüfungszeiten</td>
</tr>
<tr>
<td>Type of examination</td>
<td></td>
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</tbody>
</table>

Final exam of module

<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>
<tr>
<td>Lecture</td>
<td></td>
<td>2</td>
<td>28</td>
<td></td>
</tr>
<tr>
<td>Seminar</td>
<td></td>
<td>2</td>
<td>28</td>
<td></td>
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</table>

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

<table>
<thead>
<tr>
<th>Module label</th>
<th>Sectoral, Functional and Institutional Approaches to Marketing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir826</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'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) > Supplementary 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. |
| 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 |
| Examination                | Prüfungszeiten                                               |
| Final exam of module       | during term                                                  |
| Form of Instruction        | Seminar                                                      |
| Frequency                  |                                                              |

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The module consists of a preparatory period (approximately 4 sessions on campus) as well as one educational workshop outside of Oldenburg.
wir829 - Development directions in Marketing Research

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) > Supplementary 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

Examination:
Prüfungszeiten
Type of examination
during the term
examination paper and presentation
<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>
<tr>
<td>Lecture</td>
<td></td>
<td>1</td>
<td>--</td>
<td>14</td>
</tr>
<tr>
<td>Seminar</td>
<td></td>
<td>3</td>
<td>WiSe</td>
<td>42</td>
</tr>
<tr>
<td><strong>Präsenzzeit Modul insgesamt</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>56 h</strong></td>
</tr>
</tbody>
</table>
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.

**Literature recommendations**


**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**

<table>
<thead>
<tr>
<th>Prüfungszeiten</th>
<th>Type of examination</th>
</tr>
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<tbody>
<tr>
<td>Final exam of module</td>
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<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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<tbody>
<tr>
<td>Lecture</td>
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<td>SoSe oder WiSe</td>
<td>28</td>
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<tr>
<td>Seminar</td>
<td>2</td>
<td>SoSe oder WiSe</td>
<td>28</td>
<td></td>
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</table>

**Präsenzzeit Modul insgesamt**

56 h
**wir834 - Auditing**

<table>
<thead>
<tr>
<th>Module label</th>
<th>Auditing</th>
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<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir834</td>
</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
</tr>
<tr>
<td>Verwendbarkeit des Moduls</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) &gt; Mastermodule</td>
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<tr>
<td></td>
<td>- Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule AFT - BWL</td>
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<tr>
<td></td>
<td>- Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - BWL</td>
</tr>
<tr>
<td>Zuständige Personen</td>
<td>Sextroh, Christoph (module responsibility)</td>
</tr>
<tr>
<td></td>
<td>Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
</tr>
<tr>
<td>Prerequisites</td>
<td>- 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.</td>
</tr>
<tr>
<td>Module contents</td>
<td>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.</td>
</tr>
<tr>
<td>Links</td>
<td><a href="http://www.fk2.uni-oldenburg.de/InstBWL/Rewe/">http://www.fk2.uni-oldenburg.de/InstBWL/Rewe/</a></td>
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<tr>
<td>Languages of instruction</td>
<td>German, English</td>
</tr>
<tr>
<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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<tr>
<td>Type of module</td>
<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
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<td>Module level</td>
<td>MM (Mastermodul / Master module)</td>
</tr>
<tr>
<td>Examination</td>
<td>Prüfungszeiten</td>
</tr>
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<td>Final exam of module</td>
<td>varies according to the type of examinations</td>
</tr>
<tr>
<td>Form of instruction</td>
<td>Comment</td>
</tr>
<tr>
<td>Lecture</td>
<td>2</td>
</tr>
<tr>
<td>Seminar</td>
<td>2</td>
</tr>
<tr>
<td>Präsenzzeit Modul insgesamt</td>
<td>56 h</td>
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</tbody>
</table>
**wir837 - Advanced Corporate Finance**

<table>
<thead>
<tr>
<th>Module label</th>
<th>Advanced Corporate Finance</th>
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<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir837</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 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 | 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. |
• Titman / Martin: Valuation, latest edition, Boston (Mass.)  
Further readings may be announced during the course. |
| Links | http://www.uni-oldenburg.de/en/fiwi_bbl/ |
| Languages of instruction | German, English |
| Duration (semesters) | 1 Semester |
| Module frequency | jährlich |
| Module capacity | unlimited |
| Examination | Prüfungszeiten | Type of examination |
| Final exam of module | typically at the end of the semester; potential mid-term examination dates will be announced in the first session | 1 term paper (Hausarbeit) or 1 written exam (Klausur) or 1 oral exam (mündliche Prüfung) or 1 Portfolio |
| Form of instruction | Comment | SWS | Frequency | Workload of compulsory attendance |
| Lecture (ggf. mit Übung) | 4 | -- | 56 |
| Exercises | SoSe oder WiSe | 0 |
| Präsenzzeit Modul insgesamt | 56 h |
Module label: Financial Statement Analysis

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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<tbody>
<tr>
<td>Links</td>
<td><a href="http://www.uni-oldenburg.de/accounting">http://www.uni-oldenburg.de/accounting</a></td>
</tr>
<tr>
<td>Language of instruction</td>
<td>English</td>
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<tr>
<td>Duration (semesters)</td>
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<td>Module frequency</td>
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<tr>
<td>Module capacity</td>
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</tr>
<tr>
<td>Examination</td>
<td>Prüfungszeiten</td>
</tr>
<tr>
<td>Type of examination</td>
<td>Final exam of module during the semester portfolio</td>
</tr>
<tr>
<td>Form of instruction</td>
<td>Comment</td>
</tr>
<tr>
<td>Frequency</td>
<td>Workload of compulsory attendance</td>
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<tr>
<td>Lecture</td>
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<tr>
<td>Exercises</td>
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<tr>
<td>Präsenzzeit Modul insgesamt</td>
<td>56 h</td>
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</table>
Module label: Advanced Financial Accounting  
Modulkürzel: wir841  
Credit points: 6.0 KP  
Workload: 180 h  

Verwendbarkeit des Moduls:  
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule  
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - BWL  
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL  

Zuständige Personen:  
- Sextroh, Christoph (module responsibility)  
- Lehrenden, Die im Modul (Prüfungsberechtigt)  

Prerequisites:  
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  

Examination:  
Prüfungszeiten:  
Type of examination:  
portfolio or written exam  

Final exam of module:  
end of semester  

Form of instruction:  
Comment:  
SWS  
Frequency  
Workload of compulsory attendance  

Lecture:  
2  
28  

Exercises:  
2  
28  

Präsenzzeit Modul insgesamt:  
56 h
**wir842 - Banking**

**Module label**  Banking

**Modulkürzel**  wir842

**Credit points**  6.0 KP

**Workload**  180 h

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

**Zuständige Personen**
- Prokop, Jörg (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prerequisites**
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

**Examination**

<table>
<thead>
<tr>
<th>Prüfungszeiten</th>
<th>Type of examination</th>
</tr>
</thead>
<tbody>
<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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</table>

**Final exam of module**
typically at the end of the semester; potential mid-term examination dates will be announced in the first session

**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:


Optional readings:


Further readings may be announced during the course.

Links

Language of instruction: English

Duration (semesters): 1 Semester

Module frequency: halbjährlich

Module capacity: unlimited

Examination Prüfungszeiten Type 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 Lecture ggf. mit Übung

SWS 4

Frequency --

Workload Präsenzzzeit 56 h
### wir844 - Current Topics in AFT

<table>
<thead>
<tr>
<th>Module label</th>
<th>Current Topics in AFT</th>
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</thead>
<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir844</td>
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<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<td>Workload</td>
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</tr>
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<td><strong>Verwendbarkeit des Moduls</strong></td>
<td>Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule AFT - BWL</td>
</tr>
<tr>
<td></td>
<td>Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - BWL</td>
</tr>
<tr>
<td><strong>Zuständige Personen</strong></td>
<td>Lorenz, Johannes (Module counselling)</td>
</tr>
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<td></td>
<td>Prokop, Jörg (Module counselling)</td>
</tr>
<tr>
<td></td>
<td>Sextroh, Christoph (module responsibility)</td>
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<td>Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
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<tr>
<td><strong>Prerequisites</strong></td>
<td><strong>Skills to be acquired in this module</strong></td>
</tr>
<tr>
<td></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><strong>Module contents</strong></td>
<td>Evaluation of current AFT questions</td>
</tr>
<tr>
<td><strong>Links</strong></td>
<td><a href="http://www.uni-oldenburg.de/accounting/">http://www.uni-oldenburg.de/accounting/</a></td>
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<tr>
<td><strong>Languages of instruction</strong></td>
<td>German, English</td>
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<tr>
<td><strong>Duration (semesters)</strong></td>
<td>1 Semester</td>
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<tr>
<td><strong>Module frequency</strong></td>
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</tr>
<tr>
<td><strong>Module capacity</strong></td>
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</tr>
<tr>
<td><strong>Examination</strong></td>
<td>Prüfungszeiten</td>
</tr>
<tr>
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<td>Type of examination</td>
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<tr>
<td><strong>Form of instruction</strong></td>
<td>Essay and presentation</td>
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<td><strong>Comment</strong></td>
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<td>SWS</td>
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<td>Frequency</td>
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<tr>
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<td>Workload of compulsory attendance</td>
</tr>
<tr>
<td>Lecture</td>
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<td>28</td>
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<tr>
<td>Seminar</td>
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<tr>
<td><strong>Präsenzzzeit Modul insgesamt</strong></td>
<td>56 h</td>
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### wir845 - Advanced Issues in AFT Research

<table>
<thead>
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<tr>
<td>Credit points</td>
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</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 - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL

**Zuständige Personen**
- Prokop, Jörg (module responsibility)
- Sextroh, Christoph (module responsibility)
- Lorenz, Johannes (Module counselling)
- Dittmer, Jochen (Module counselling)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**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

**Examination**
- **Prüfungszeiten**
- **Type of examination**
  - 1 term paper (Hausarbeit) or 1 written exam (Klausur) or 1 oral exam (mündliche Prüfung) or 1 Portfolio

**Final exam of module**
- Typically at the end of the semester; potential mid-term examination dates will be announced in the first session

**Form of instruction**
Seminar

**SWS**
4

**Frequency**

**Workload Präsenzzeit**
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 (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;
- the students have the ability to establish a relationship between theory and practice, to critically examine it and to work out solutions;
- know the basics of empirical work and are able to independently collect qualitative/quantitative data, evaluate them, present the results and discuss them critically;
- the students 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;
- 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;
- the students have in-depth knowledge of the project topic dealt with in each case with reference to organization and personnel;
- the students are able to work in a research-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. 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

### Type of module

- Wahlpflicht / Elective

### Module level

- MM (Mastermodul / Master module)

### Previous knowledge

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

### 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

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**Präsenzzeit Modul insgesamt**

112 h
### wis847 - 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
- Sextroh, Christoph (module responsibility)
- 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.

#### Literatureempfehlungen
Garrison, Ray H. et al., Managerial Accounting, latest version.

#### Links
http://uol.de/accounting

#### Languages of instruction
German, English

#### Duration (semesters)
1 Semester

#### Module frequency
jährlich

#### Module capacity
unlimited

#### Examination

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#### 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.

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

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

Examination
Prüfungszeiten
Type of examination
**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 determined and announced at the beginning of the semester by the lecturer)

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**Präsenzzeit Modul insgesamt** 56 h
Module label: Advanced Entrepreneurship

Module kurzel: wir849

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) > Supplementary 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.

Examination:

Prüfungszeiten:
- at the end of the semester

Type of examination:
- written or oral exam

Form of instruction Comment SWS Frequency Workload of compulsory attendance

Lecture 2 WiSe 28

Project seminar 2 -- 28

Präsenzzeit Modul insgesamt 56 h
wir852 - International Management

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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

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.

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

Links

www.uol.de/orgpers

Language of instruction

German

Duration (semesters)

1 Semester

Module frequency

jährlich

Module capacity

unlimited

Examination

Type of examination

Prüfungszeiten

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)

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

Form of instruction

Comment

SWS

Frequency

Workload of compulsory attendance

Lecture

2

28

28

Seminar

2

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
(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) > Supplementary 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 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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### wir896 - Operations 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**

**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

**Examination**

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**Präsenzzzeit Modul insgesamt**
56 h
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

Examination:
Prüfungszeiten:
- Type of examination:
  - Final exam of module: Am Ende des Semesters
    - 1 Hausarbeit oder
    - 1 Referat oder
    - 1 Klausur oder
    - 1 mündliche Prüfung oder
    - 1 Portfolio oder
    - 1 Projektbericht

Form of instruction:
- Lecture: 2
  - SWS: 28
  - Frequency: SoSe oder WiSe
  - Workload of compulsory attendance:

139 / 318
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### Module label
Perspectives and Instruments of Corporate Sustainability

### 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 Modules
- Master's Programme Water and Coastal Management (Master) > Socioeconomics

### Zuständige Personen
- Siebenhüner, Bernd (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

### Prerequisites
No

### Skills to be acquired in this module

### 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.

### Literatureempfehlungen
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<tbody>
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| Präsenzzeit Modul insgesamt | 56 h |
**wir913 - Practical Project in Sustainability Economics and Management**

**Module label**: Practical Project in Sustainability Economics and Management

**Modulkürzel**: wir913

**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) > Accentuation Modules

**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

**Examination**  Prüfungszeiten
- Type of examination

**Final exam of module**
- to be announced during the seminar  KL

**Form of instruction**: Course or seminar

**SWS**: 4

**Frequency**: SoSe und WiSe

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

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<tr>
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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) > Supplementary 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.

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

### Links

### Language of instruction
English

### Duration (semesters)
1 Semester

### Module frequency
yearly

### Module capacity
unlimited

### 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
## wir921 - Sustainable Supply Chain Management

<table>
<thead>
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<tr>
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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 NM-BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Sustainability Economics and Management (Master) > Accentuation Modules

### 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 available.
available via Stud.IP before the beginning of the course.

<table>
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**wir923 - Advanced Research Topics in Sustainable Supply Chain Management**

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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) > Supplementary 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.

**Links**
- English

**Duration (semesters)**
1 Semester

**Module frequency**
Irregular frequency

**Module capacity**
15

**Examination**
Prüfungszeiten
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) > Supplementary 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

<table>
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<tr>
<th>Module capacity</th>
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<td>Frequency</td>
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<td>Workload Präsenzzeit</td>
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Module label: Eco-Venturing

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) > Supplementary Modules

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

Prerequisites:

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 the guidance of their lecturer, participants will work together with selected regional business partners who are both 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" ("wir920: Advanced Entrepreneurship", "wir832: 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.

Examination:
Prüfungszeiten:
Type of examination:
Final exam of module:
Usually at the end of lectures
to be announced at the beginning of the course

Form of instruction:
Comment:
SWS:
Frequency:
Workload of compulsory attendance:
Projektorientiertes Modul:
Seminar:
4
56
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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) > Supplementary 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.

**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

**Examination**

<table>
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**Form of instruction**
Seminar

**SWS**
4

**Frequency**

**Workload Präsenzezeit**
56 h
### wir836 - Quantitative Studies in AFT

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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>
<td>Prokop, Jörg (module responsibility)</td>
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<td>Sextroh, Christoph (module responsibility)</td>
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<td>Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
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<tr>
<td>Prerequisites</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>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>Duration (semesters)</td>
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<td>Module frequency</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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**wir840 - Tax planning and tax effects**

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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**

**Language of instruction**
- German

**Links**

**Duration (semesters)**
- Semester

**Module frequency**

**Module capacity**
- unlimited

**Examination**

**Prüfungszeiten**

**Type of examination**
- KL

**Final exam of module**

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### wir898 - Strategic Sustainability Management

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<td>• Master Applied Economics and Data Science (Master) &gt; Specialization</td>
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<td>• Hoppmann, Jörn (module responsibility)</td>
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<td>• Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
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<td>• Hoppmann, Jörn (Module counselling)</td>
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</table>

#### 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.

#### Literatureempfehlungen

#### Links

- **Languages of instruction**: German, English
- **Duration (semesters)**: 1 Semester
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**Examination**

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**Final exam of module**

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**Präsenzzeit Modul insgesamt**

| Präsenzzeit Modul insgesamt | 56 h |
Schwerpunktmodule RdW - Recht

wir806 - Information Technology Law

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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) > 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)

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, 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

Type of module: Wahlpflicht / Elective

Module level: MM (Mastermodul / Master module)

Teaching/Learning method: Lecture and Seminar

Previous knowledge: basic knowledge of civil law is helpful.

Examination: Prüfungszeiten

Type of examination: 156 / 318
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wir807 - Taxation and Tax Law I

Module label: Taxation and Tax Law I
Modulkürzel: wir807
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls:
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht

Zuständige Personen:
- Dittmer, Jochen (module responsibility)

Prerequisites:
The aim of the course is to provide students with a deep and thorough knowledge regarding:
- Tax accounting law
- 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

Literaturrempfehlungen:
- Falterbaum, Hermann (aktuelle Fassung): Buchführung und Bilanz
- Rose, Gerd & Watrin, Christoph (aktuelle Fassung): Abgabenordnung; mit Finanzgerichtsordnung
It is worth mentioning, that due to the fast-changing tax law, further recommendations regarding the literature cannot be made yet, but are rather given during the course. Required are:
- A collection of the most important tax laws (e.g. NWB-publisher) in current form
- A loose-leaf collection of the tax regulations (e.g. Beck-publisher)

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

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

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

Form of Instruction: Lecture

SWS: 4
Frequency
Workload Präsenzzeit: 56 h
### 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

### 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 Präsenzzeit
56 h
## Module label
Competition Law and Intellectual Property

## Module label
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 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)

### Examination
Prüfungszeiten
Type of examination
Referat mit Ausarbeitung

### Form of instruction
Course or seminar
1 V und 1 S ODER 2 V

### SWS
4

### Frequency
SoSe oder WiSe

### Workload Präsenzzeit
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**

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/oefwr/

**Language of instruction**

English

**Duration (semesters)**

1 Semester Semester

**Module frequency**

jährlich

**Module capacity**

unlimited

**Examination**

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

**SWS**

4

**Frequency**

WiSe

**Workload Präsenzzzeit**

56 h
**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**
- Wendland, Matthias (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**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
- Type of module: Wahlpflicht / Elective
- Teaching/Learning method: Lecture (WS)
- Examination: Prüfungszeiten
- Type of examination: Seminar (SoSe)
- Final exam of module: End of semester
- Form of instruction: VA-Auswahl
- SWS: 4
- Frequency: SoSe oder WiSe

**Module details**

**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
- Type of module: Wahlpflicht / Elective
- Teaching/Learning method: Lecture (WS)
- Examination: Prüfungszeiten
- Type of examination: Seminar (SoSe)
- Final exam of module: End of semester
- Form of instruction: VA-Auswahl
- SWS: 4
- Frequency: SoSe oder WiSe
- Workload Präsenzzeit: 56 h
wir835 - Taxation and Tax Law II

| Module label | Taxation and Tax Law II |
| Modulkürzel | wir835 |
| Credit points | 6.0 KP |
| Workload | 180 h |

**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**
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.

**Type of module**
je nach Studiengang Pflicht oder Wahlpflicht

**Module level**
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**Examination**

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**Präsenzzeit Modul insgesamt**
84 h
**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**
- 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**
- 1 Semester

**Module frequency**
- halbjährlich

**Module capacity**
- unlimited

**Type of module**
- je nach Studiengang Pflicht oder Wahlpflicht

**Module level**
- ---

**Examination**
- Prüfungszeiten
- Type of examination

**Final exam of module**
- portfolio

**Form of instruction**
- Comment
- SWS
- Frequency
- Workload of compulsory attendance

<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>Seminar</td>
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**Präsenzzeit Modul insgesamt**
- 56 h
### wir857 - Law of Media and Telecommunication

<table>
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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
- 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.
- http://www.integrated-media.de/

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

#### Language of instruction
- German

#### Duration (semesters)
- 1 Semester

#### Module frequency
- jährlich

#### Module capacity
- unlimited

#### Examination
- Prüfungszeiten
- Type of examination
  - Final exam of module: At the end of the term
  - Presentation with term paper

#### Form of instruction
- Lecture

#### SWS
- 4

#### Frequency
- SoSe

#### Workload Präsenzzzeit
- 56 h
wir858 - Capital market law, insolvency law

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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 |
Examination | Prüfungszeiten |
Type of examination | |
Final exam of module | end of semester |
seminar paper and presentation or term paper or oral exam |
Form of instruction | Lecture |
SWS | 4 |
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**wir859 - European Employment Law**

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<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>
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**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.

**Language of instruction**
- German

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Type of module**
- je nach Studiengang Pflicht oder Wahlpflicht

**Module level**
- ---

**Examination**
- Prüfungszeiten

**Final exam of module**
- upon consultation

**Form of instruction**
- Comment
- SWS
- Frequency
- Workload of compulsory attendance

**Lecture**
- 2
- 28

**Seminar**
- 2
- 28

**Präsenzzeit Modul insgesamt**
- 56 h
**Module**  
**Data Protection Law**

<table>
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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**
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

**Examination**

<table>
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**Final exam of module**
typically 6 weeks after your presentation

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<tr>
<td>Seminar</td>
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**Präsenzzeit Modul insgesamt**  56 h

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<table>
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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) > Supplementary Modules
- Master's Programme Water and Coastal Management (Master) > Planning |

<table>
<thead>
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<th>Zuständige Personen</th>
<th>Godt, Christine (module responsibility)</th>
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**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**

<table>
<thead>
<tr>
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Type of examination

Referat oder Hausarbeit oder mündliche Prüfung
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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) > Supplementary 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

Examination
- Prüfungszeiten: Während der Vorlesungszeit
- Type of examination: Referat oder Hausarbeit oder mündliche Prüfung

Form of instruction
- Seminar
  - 2 SE

SWS
- 4

Frequency
- SoSe und WiSe

Workload Präsenzzzeit
- 56 h
**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**


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

**Examination**

Prüfungszeiten

**Type of examination**

- Hausarbeit oder Referat mit schriftlicher Ausarbeitung

**Final exam of module**

Während des Semesters.

**Form of instruction**

Seminar

2 SE

**SWS**

4

**Frequency**

SoSe und WiSe

**Workload Präsenzzeit**

56 h
The module provides an introduction to the new legal framework for research and utilization of plant resources, which is relevant to both future scientists and employees in industry or administration. The module is based on the Convention on Biological Diversity (1992), which abolished the principle of free access to genetic and biological resources. The implementation in Europe (2014) and in the resource countries has made these rules binding. This has far-reaching consequences for research and product development. The innovative rules, in which international cooperation is already a requirement in academic and commercial research, are presented to the students in the module. The following areas are relevant for the lectures:

- International frameworks for access to genetic resources and benefits sharing
- European and implementing national regulations for research and utilization of genetic resources, traditional knowledge and technology transfer
- National regulations of the resource countries for scientific field studies and commercial bioprospection (e.g. permission requirements; Prior Informed Consent; Mutually Agreed Terms; Due Diligence)
- Law of various commercial, legal and academic ex situ collections (practices of databases / principles and practices of the data banks)
- Code of Conduct of the German Research Institutions (especially DFG)
- Genetic resources and intellectual property
- Good practices / Established procedures (selected ex situ collections)
• ABS agreements ("Mutual Agreed Terms")/ Verträge
• Legislative options / Legislative Optionen

Literaturempfehlungen

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

Language of instruction
English

Duration (semesters)
1 Semester

Module frequency
halbjährlich

Module capacity
unlimited

Examination
Prüfungszeiten
Type of examination
Während des Semesters
Hausarbeit oder Referat

Final exam of module
Seminar

Form of instruction
2 SE

SWS
4

Frequency
SoSe und WiSe

Workload Präsenzzeit
56 h

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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
Skills to be acquired in this module
- Die Studierenden erkennen und analysieren europäische und internationale Regelungsmaterie des transnationalen Gesundheitsrechts
- kenn 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 die 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

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

Examination
- Prüfungszeiten
- Type of examination
- Variert nach Prüfungsberechtigung
- Hausarbeit oder Referat mit schriftlicher Ausarbeitung

Form of instruction
- Seminar

2 SE
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Kernmodule CHI

wir801 - Concepts of Organisation and Management

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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.

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 Seminar paper or presentation or written exam or oral exam or portfolio or project report (will be
<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>
<tr>
<td>Lecture</td>
<td>2</td>
<td></td>
<td>28</td>
<td>56 h</td>
</tr>
<tr>
<td>Seminar</td>
<td>2</td>
<td></td>
<td>28</td>
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**Präsenzzeit Modul insgesamt**

56 h
## wir813 - Competition Law and Intellectual Property

<table>
<thead>
<tr>
<th>Module label</th>
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<td>Modulkürzel</td>
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<tr>
<td>Credit points</td>
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<td>Workload</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 Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - Recht</td>
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<tr>
<td>Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule UF - Recht</td>
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<tr>
<td>Zuständige Personen</td>
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</tr>
<tr>
<td>Godt, Christine (module responsibility)</td>
<td></td>
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<tr>
<td>Chege, Victoria (Module counselling)</td>
<td></td>
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<tr>
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<td></td>
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<tr>
<td>(für WiRe empfohlen): wir815</td>
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<tr>
<td>Skills to be acquired in this module</td>
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</tr>
<tr>
<td>Die Studierenden</td>
<td></td>
</tr>
<tr>
<td>verstehen Grundlagen und Verschränkungen von Wettbewerbsrecht und Geistigem Eigentum</td>
<td></td>
</tr>
<tr>
<td>analysieren und beantworten Rechtsfragen im Schnittfeld von Wettbewerb und Geistigem Eigentum</td>
<td></td>
</tr>
<tr>
<td>beherrschen einschlägige Rechtsprechung und können neue Fragen entsprechend einordnen</td>
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</tr>
<tr>
<td>Module contents</td>
<td></td>
</tr>
<tr>
<td>Das Modul enthält zwei Veranstaltungen (wahlsweise Vorlesung mit Seminar oder zwei Vorlesungen) und richtet sich an Masterrstudierende 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.</td>
<td></td>
</tr>
<tr>
<td>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 Untemehmenskooperationen) 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.</td>
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<tr>
<td>Literaturempfehlungen</td>
<td></td>
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<tr>
<td>Links</td>
<td></td>
</tr>
<tr>
<td>Languages of instruction</td>
<td>English , German</td>
</tr>
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<td>Duration (semesters)</td>
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</tr>
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<td>Reference text</td>
<td>Vorkenntnisse: Grundlagen Wirtschaftsrecht (Privatrecht/Europarecht)</td>
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<td>Examination</td>
<td>Prüfungszeiten</td>
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<td>Referat mit Ausarbeitung</td>
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<tr>
<td>Form of instruction</td>
<td>Course or seminar</td>
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<tr>
<td>Frequency</td>
<td>SoSe oder WiSe</td>
</tr>
<tr>
<td>Workload Präsenzzeit</td>
<td>56 h</td>
</tr>
</tbody>
</table>
### wir815 - Modern Transformations of International and EU Economic Law

<table>
<thead>
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<th>Module label</th>
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<tr>
<td>Modulkürzel</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
</tr>
</tbody>
</table>
| 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. |
| Links                            | http://www.ftk2.uni-oldenburg.de/InstRW/oeffwr/ |
| Language of instruction          | English                                                     |
| Duration (semesters)             | 1 Semester Semester                                         |
| Module frequency                 | jährlich                                                    |
| Module capacity                  | unlimited                                                   |
| Examination                      | Prüfungszeiten                                              |
| Type of examination              | 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. |
| Final exam of module             |                                                            |
| Form of instruction              | Lecture                                                    |
| SWS                              | 4                                                          |
| Frequency                        | WiSe                                                       |
| Workload Präsenzzzeit            | 56 h                                                       |

183 / 318
**Module label** | International Trade, Production and Change  
---|---
**Modulkürzel** | wir821  
**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) > Kernmodule CHI  
- Master's Programme Sustainability Economics and Management (Master) > Supplementary 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>
<tr>
<th>Examination</th>
<th>Prüfungszeiten</th>
<th>Type of examination</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final exam of module</td>
<td>seminar paper and presentation</td>
<td>during term</td>
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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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</thead>
<tbody>
<tr>
<td>Lecture</td>
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<td>2</td>
<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
### wir863 - Business and Legal Chinese I

<table>
<thead>
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<th>Module label</th>
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<tbody>
<tr>
<td>Modulkürzel</td>
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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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</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) > Supplementary Modules

#### Zuständige Personen
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Wang, Hongrui (Module counselling)
- Trautwein, Hans-Michael (module responsibility)

#### Prerequisites
- 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
- Examination: Prüfungszeiten
- Type of examination: oral exam, written exam or portfolio
- Final exam of module: last week of term
- Form of instruction: Seminar
- SWS: 4
- Frequency: WiSe
- Workload Präsenzzeit: 56 h
**wir864 - Law in China**

<table>
<thead>
<tr>
<th>Module label</th>
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<tbody>
<tr>
<td>Modulkürzel</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>
</tbody>
</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](http://www.ICOLAIR.de)

**Language of instruction**
- English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Examination**
- Prüfungszeiten
  - last week of term
  - Type of examination
  - oral exam, written exam or paper presentation

**Form of instruction**
- Comment
  - SWS
  - Frequency
  - Workload of compulsory attendance

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<tbody>
<tr>
<td>Lecture</td>
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<td>2</td>
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<tr>
<td>Seminar</td>
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</table>

**Präsenzzeit Modul insgesamt**
- 56 h
wir866 - Business and Legal Chinese II

Module label | Business and Legal Chinese II
Modulkürzel | wir866
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) > Supplementary 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
Examination | Prüfungszeiten | Type of examination
Final exam of module | last week of term | oral exam or written exam or portfolio
Form of instruction | Seminar
SWS | 4
Frequency
Workload Präsenzzeit | 56 h
wir867 - Economy and Culture in China

Module label: Economy and Culture in China
Modulekürzel: 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

Literatureempfehlungen
- 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
Examination
- Prüfungszeiten
  - Type of examination: Final exam of module end of term 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
wir874 - Advanced Microeconomics

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Modulkürzel</td>
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<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

**Examination**
- **Prüfungszeiten**
- **Type of examination**

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

**Form of instruction**
- **Comment**
- **SWS**
- **Frequency**
- **Workload of compulsory attendance**

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

**Präsenzzeit Modul insgesamt**
56 h
**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) > Supplementary Modules  
- Master's Programme Water and Coastal Management (Master) > Planning  

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

**Prerequisites**  
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**  
**Language of instruction** | English  
**Duration (semesters)** | 1 Semester  
**Module frequency** | jährlich  
**Module capacity** | unlimited  
**Examination** | Prüfungszeiten  
**Type of examination** | Referat oder Hausarbeit oder mündliche Prüfung  
**Final exam of module** | Während der Vorlesungszeit  
**Form of instruction** | Seminar
<table>
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<tr>
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<td><strong>Frequency</strong></td>
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<tr>
<td><strong>Workload Präsenzzzeit</strong></td>
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**wir881 - Energy Law**

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<td>Meyerholt, Ulrich (Module counselling)</td>
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<td>Godt, Christine (module responsibility)</td>
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<tr>
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<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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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) > Accentuation Modules

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.

Literatureempfehlungen

Links:

Languages of instruction: German, English

Duration (semesters): 1 Semester
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<td>SoSe oder WiSe</td>
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Module im obligatorischen Auslandsstudium CHI

**wir865 - China in the World Economy**

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**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.

**References**
- 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.

**Examination**
- **Prüfungszeiten**
- **Type of examination**
- **Form of instruction**
- **SWS**
- **Frequency**
- **Workload Präsenzzeit**
### Module Information

**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 (Prüfungsberechtigt)

**Prerequisites**: keine

**Skills to be acquired in this module**

- Die Studierenden 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

**Examination**

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**Form of instruction**: Seminar

**SWS**: 4

**Frequency**

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**wir869 - Business Practice in China (in China)**

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</table>

**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.

**Examination**

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**Form of instruction**
- Seminar

**Frequency**

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wir870 - Business and Legal Chinese III

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<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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## wir871 - Work Placement (in China)

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<td>Breisig, Thomas (Prüfungsberechtigt)</td>
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<td>Trautwein, Hans-Michael (Prüfungsberechtigt)</td>
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<td>Wang, Hongrui (Prüfungsberechtigt)</td>
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### 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”.

### Literaturrempfehlungen

**Links**

http://www.uni-oldenburg.de/fk2/studium/servicestelle-praktikum/praxismodul/

**Languages of instruction**

English, Chinese, German

**Duration (semesters)**

1 Semester

**Module capacity**

unlimited

**Examination**

**Type of examination**

Submission of the report is possible any time during the semester. Placement report (with presentation after return, 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**

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**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.

**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 Seminar paper or presentation or written exam or oral exam or portfolio or project report (will be
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**Präsenzzeit Modul insgesamt**: 56 h
wir806 - Information Technology Law

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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) > 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)

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
Type of module: Wahlpflicht / Elective
Module level: MM (Mastermodul / Master module)
Teaching/Learning method: Lecture and Seminar
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
<table>
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### Taxation and Tax Law I

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<td>Zuständige Personen</td>
<td>Dittmer, Jochen (module responsibility)</td>
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#### 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/](http://www.fiwi-bbl.uni-oldenburg.de/)

#### Language of instruction

- German

#### Duration (semesters)

- 1 Semester

#### Module frequency

- jährlich

#### Module capacity

- unlimited

#### Examination

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#### Form of Instruction

- Lecture

#### SWS

- 4

#### Frequency

#### Workload Präsenzzeit

- 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 Modules

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

#### Prerequisites

Skills to be acquired in this module

- 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

**Examination**
- Type of examination: written exam or oral exam

**Form of exam of module**
- at the end of the semester

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**Präsenzzeit Modul insgesamt**

56 h
**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) > Basic Modules
- Master's Programme Sustainability Economics and Management (Master) > Supplementary 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/](https://www.uni-oldenburg.de/wire/)

**Language of instruction**
- German

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Reference text**

**Examination**
- **Prüfungszeiten**
- **Type of examination**

**Final exam of module**
- end of the semester
- written exam

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**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 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
Examination: Prüfungszeiten
Type of examination: jährlich
Final exam of module: during term
oral presentation and written script
Form of instruction: Lecture

SWS: 4
Frequency: SoSe oder WiSe
Workload Präsenzzeit: 56 h
Strategic Management

Module label: Strategic Management

Module Kurzzeichen: 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.

Literatureempfehlungen:

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<th>Links</th>
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<tbody>
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| Präsenzzeit 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**
- Sextroh, Christoph (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**Prequisites**

**Skills to be acquired in this module**
The aim of the course is to provide students with a deep knowledge of the theory and concepts in managerial accounting as it relates to practice and research. The students learn to design budgeting processes and apply operating performance measures which are in line with the firm's goals. Moreover, the students learn to forecast profits, cash flows and other key financial indicators in order to improve business planning.

**Module contents**
- Theory and concept of managerial accounting
- Profit planning
- Budgeting
- Ratios and financial analysis
- Operating performance measures
- Cash flow and segment reporting
- paper discussion on current and special issues.

**Literaturempfehlungen**
Garrison, Ray H. et al., Managerial Accounting, latest version.

**Links**
http://uol.de/accounting

**Languages of instruction**
German, English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Examination**
Prüfungszeiten
Type of examination

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

**Form of instruction**

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**Präsenzzeit Modul insgesamt**
56 h
wir858 - Capital market law, insolvency 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 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
- Examination: Prüfungszeiten
- Final exam of module: end of semester
- Type of examination: seminar paper and presentation or term paper or oral exam
- Form of instruction: Lecture
- SWS: 4
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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.

### Literatureempfehlungen

### Language of instruction
- English

### Duration (semesters)
- 1 Semester

### Module frequency
- jährlich

### Module capacity
- unlimited

### Examination
- Prüfungszeiten: At the end of the lecture period.
- Type of examination: exam

### Final exam of module
- Form of instruction: Course or seminar
- Comment: 4
- SWS: 4
- Frequency: WiSe
- Workload of compulsory attendance: 56 h
- Exercises: --
- Workload: 0

### Präsenzzeit Modul insgesamt
- 56 h
### Module Details: 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
  - 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

**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

**SWS**
- 4

**Frequency**
- WiSe

**Workload Präsenzzzeit**
- 56 h
## Schwerpunkt "Transnational Economics and Law" (TEL) (MPO2020)

**wir821 - International Trade, Production and Change**

<table>
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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) > Supplementary 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.

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Präsenzzeit Modul insgesamt

56 h
## wir823 - International Finance and Exchange Rate Economics

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<td>6.0 KP</td>
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### 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
- 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.

### Literature recommendations
- Selected chapters from:
- And other specific readings for the seminar papers.
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Präsenzzeit Modul insgesamt 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) > Supplementary 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

Examination: Prüfungszeiten

Type of examination: Referat oder Hausarbeit oder mündliche Prüfung

Final exam of module: Während der Vorlesungszeit

Form of instruction: Seminar
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**wir881 - Energy Law**

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<td>• Meyerholt, Ulrich (Module counselling)</td>
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<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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**Module contents**


**Literaturempfehlungen**


**Links**

**Languages of instruction**

German, English

**Duration (semesters)**

1 Semester

**Module frequency**

jährlich

**Module capacity**

unlimited

**Examination**

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**Final exam of module**

**Form of instruction**

Seminar

2 SE

**SWS**

4

**Frequency**

SoSe und WiSe

**Workload Präsenzezeit**

56 h
wir882 - Selected Issues in European Economic Policies

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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**
- Die Studierenden 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

**Examination**
- Prüfungszeiten
- Type of examination
- Final exam of module
- Während des Semesters. Hausarbeit oder Referat mit schriftlicher Ausarbeitung

**Form of instruction**
- Seminar
- 2 SE

**SWS**
- 4

**Frequency**
- SoSe und WiSe

**Workload Präsenzzeit**
- 56 h
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) > Supplementary Modules

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

Prerequisites:
- English language proficiency

Skills to be acquired in this module:
Die Studierenden sollen
- 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 Vorteilausgleich
- 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 Forschungs einrichtungen (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

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### Module Details

**Module label**: Transnational Health Law

**Module code**: 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

**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 die 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


### Links

**Language of instruction**: English

**Duration (semesters)**: 1 Semester

**Module frequency**: jährlich

**Module capacity**: unlimited

**Examination**: Prüfungszeiten

**Type of examination**: Variiert nach Prüfungsleistung

**Final exam of module**: Hausarbeit oder Referat mit schriftlicher Ausarbeitung

**Form of instruction**: Seminar

2 SE
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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 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:
- Externes Link: English, German
- Externes Link: Duration (semesters): 1 Semester
- Externes Link: Module frequency: jährlich
- Externes Link: Module capacity: 30
- Externes Link: Reference text: Vorkenntnisse: Grundlagen Wirtschaftsrecht (Privatrecht/Europarecht)
- Externes Link: Examination: Prüfungszeiten
- Externes Link: Type of examination: Referat mit Ausarbeitung
- Externes Link: Final exam of module: Referat mit Ausarbeitung
- Externes Link: Form of instruction: Course or seminar
- Externes Link: 1 V und 1 S ODER 2 V
- Externes Link: SWS: 4
- Externes Link: Frequency: SoSe oder WiSe
- Externes Link: Workload Präsenzzeit: 56 h
**Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)**

**wir826 - Sectoral, Functional and Institutional Approaches to Marketing**

<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 Sustainability Economics and Management (Master) > Supplementary 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 a 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.

**Literaturnpfehlungen**

**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

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

**Form of instruction**
Seminar

**Frequency**
## 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.

## Literature recommendations

wir829 - Development directions in Marketing Research

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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) > Supplementary 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**

**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

**Examination**
- Prüfungszeiten
- Type of examination
- examination paper and presentation

**Final exam of module**
during the term
<table>
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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.

**Literature recommendations**


**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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<td>2</td>
<td>SoSe oder WiSe</td>
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**Präsenzzzeit 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) > Supplementary 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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| **Präsenzzzeit Modul insgesamt** | 56 h |

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### wir896 - Operations 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

#### 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 capacity
unlimited

#### Examination
- Final exam of module
  - Form of instruction: Lecture, Seminar
  - SWS: 2
  - Frequency: SoSe oder WiSe
  - Workload of compulsory attendance: 28 h
  - 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:
Skills to be acquired in this module:
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

Examination:
Prüfungszeiten: Am Ende des Semesters
Type of examination:
- 1 Hausarbeit oder
- 1 Referat oder
- 1 Klausur oder
- 1 mündliche Prüfung oder
- 1 Portfolio oder
- 1 Projektbericht

Form of instruction:
Comment: SWS
Frequency: Workload of compulsory attendance
Lecture: 2
SoSe oder WiSe: 28

240 / 318
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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) > Accentuation Modules

**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
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Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)

wir834 - Auditing

Module label
Auditing

Modulkürzel
wir834

Credit points
6.0 KP

Workload
180 h

Verwendbarkeit des Moduls
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL

Zuständige Personen
- Sextroh, Christoph (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites
- 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

Type of module
je nach Studiengang Pflicht oder Wahlpflicht

Module level
MM (Mastermodul / Master module)

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

Form of instruction
Comment
SWS
Frequency
Workload of compulsory attendance
Lecture
2
28
Seminar
2
28
Präsenzzeit Modul insgesamt
56 h
Module label: Taxation and Tax Law II

Modulkürzel: wir835

Credit points: 6.0 KP

Workload: 180 h

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)

Prerequisites:

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
- 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)
- a loose-leaf collection of the tax regulations (e.g. Beck-publisher)

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.

Type of module:
je nach Studiengang Pflicht oder Wahlpflicht

Module level:
-

Examination:

Form of instruction:
- Seminar: 2 SWS, SoSe oder WiSe: 28
- Lecture: 4 SWS: 56

Präsenzzeit Modul insgesamt: 84 h
wir837 - Advanced Corporate Finance

Module label
Advanced Corporate Finance

Modulkürzel
wir837

Credit points
6.0 KP

Workload
180 h

Verwendbarkeit des Moduls
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL

Zuständige Personen
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Prokop, Jörg (module responsibility)

Prerequisites

Skills to be acquired in this module
The course provides insights into the empirical analysis of firms’ financing and investment decisions. We discuss theoretical foundations of long-term financing, capital structure choice, cost of capital determination, capital market efficiency, and corporate takeover decisions as well as respective empirical findings. Moreover, you will learn how to build financial models, handle financial data, and conduct financial analyses using the statistical software R.*

Module contents
The course covers key concepts of modern corporate finance in theory and practice. In particular, we focus on how investment and financing decisions affect the value of the firm. Among the topics discussed are:
- Fundamental analysis and capital market efficiency.
- Cost of debt and equity capital.
- Business valuation models based on dividends, cash flows, and (abnormal) earnings.
- Capital structure and dividend policy.
- Advanced valuation issues.

Literaturempfehlungen
- Titman / Martin: Valuation, latest edition, Boston (Mass.)
Further readings may be announced during the course.

Links
http://www.uni-oldenburg.de/en/fiwi_bbl/

Languages of instruction
German, English

Duration (semesters)
1 Semester

Module frequency
jährlich

Module capacity
unlimited

Examination
Prüfungszeiten
Type of examination
- Final exam of module typically at the end of the semester; potential 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 (ggf. mit Übung) 4 -- 56

Exercises
SoSe oder WiSe 0

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

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

<table>
<thead>
<tr>
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<td>Verwendbarkeit des Moduls</td>
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<td>- Schwerpunktmodule AFT - BWL.</td>
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<td>- Master's programme Business Administration: Management and Law (Master)</td>
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<td></td>
<td>- Sextroh, Christoph (module responsibility)</td>
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<td></td>
<td>- Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
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<tr>
<td>Students have to understand the</td>
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<tr>
<td>theoretical orientation and the</td>
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<td>institutional structure of financial</td>
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<tr>
<td>accounting and standard setting.</td>
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<td>Many important standards, such as</td>
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<td>fair value accounting, financial</td>
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<td>instruments, reserve recognition</td>
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<td>accounting, management discussion</td>
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<td>and analysis, employee stock options</td>
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<td>impairment tests, hedge accounting,</td>
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<td>derecognition, consolidation, and</td>
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<td>comprehensive income, will be</td>
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<td>analyzed and critically evaluated</td>
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<tr>
<td>from students. This course aims to</td>
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<tr>
<td>provide students with an in-depth</td>
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<td>understanding of the underlying</td>
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<td>of financial statements under</td>
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<td>Standards (IFRS) for external users.</td>
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<td>Furthermore it develop students'</td>
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<td>competence in financial accounting</td>
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<td>and financial framework under IFRS.</td>
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<td>Module contents</td>
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<tr>
<td>Accounting Under Ideal Conditions</td>
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<tr>
<td>The Decision Usefulness Approach to</td>
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<td>Efficient Securities Markets</td>
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<td>The Value Relevance of Accounting</td>
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<td>The Measurement Approach to Decision</td>
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<td>The Efficient Contracting Approach</td>
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<td>to Decision Usefulness</td>
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<td>An Analysis of Conflict</td>
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<td>Earnings Management</td>
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<td>Standard Setting: Economic Issues</td>
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<td>Exercises</td>
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<tr>
<td>Präsenzzeit Modul insgesamt</td>
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wir842 - Banking

Module label: Banking
Modulkürzel: wir842
Credit points: 6.0 KP
Workload: 180 h

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

Zuständige Personen
- Prokop, Jörg (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites
Skills to be acquired in this module
Upon completion of the module students will be able to explain the role financial institutions play in financial markets based on economic theory. They will have a sound knowledge of institutional and regulatory conditions under which financial institutions operate today, and they will be able to critically assess respective developments in the financial sector. Moreover, they will have developed a sound understanding of how banks are managed in a competitive environment.

Module contents
We will discuss theoretical foundations of financial intermediation in general, and of banking in particular as well as the economic, institutional, and regulatory context in which financial institutions operate today. Moreover, we will cover selected topics in the area of bank management and bank accounting..

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

Examination
Prüfungszeiten
Type 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
Lecture

SWS
4

Frequency

Workload Präsenzzeit
56 h
### wir843 - Financial Risk Management

<table>
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<tr>
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<td></td>
<td>Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
</tr>
<tr>
<td></td>
<td>Prokop, Jörg (module responsibility)</td>
</tr>
</tbody>
</table>

**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:


Optional readings:


Further readings may be announced during the course.

**Links**

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<td>Prüfungszeiten</td>
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<td>typically at the end of the semester; potential midterm examination dates will be announced in the first session</td>
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<td>Lecture ggf. mit Übung</td>
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<td>Frequency</td>
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<td>Workload Präsenzzzeit</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**
- Lorenz, Johannes (Module counselling)
- Prokop, Jörg (Module counselling)
- Sextroh, Christoph (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**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

**Examination**

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

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<th>Workload of compulsory attendance</th>
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<tr>
<td>Seminar</td>
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**Präsenzzzeit Modul insgesamt**
56 h
Advanced Issues in AFT Research

Module label: Advanced Issues in AFT Research

Modulkürzel: wir845

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)
- Sextroh, Christoph (module responsibility)
- Lorenz, Johannes (Module counselling)
- Dittmer, Jochen (Module counselling)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

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

Examination:
- Prüfungszeiten: 
- Type of examination: 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
wir836 - 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)
- Sextroh, Christoph (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites
The course is intended for master’s students with a specialization in Accounting, Finance, Taxation (AFT).

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.

Literatureempfehlungen
Will be announced at the beginning of the course.

Links
Languages of instruction: German, English
Duration (semesters): 1 Semester
Module frequency: irregular
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.

Examination
Prüfungszeiten: typically at the end of the semester; potential midterm 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
Comment
SWS  Frequency  Workload of compulsory attendance

| Lecture       | -- | -- | 0 |
| Seminar       | -- | -- | 0 |
| Exercises     | -- | -- | 0 |

Präsenzzeit Modul insgesamt: 0 h
wir840 - Tax planning and tax effects

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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

Language of instruction: German

Duration (semesters): Semester

Module frequency: unlimited

Module capacity: unlimited

Examination

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Final exam of module: KL

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Präsenzzeit Modul insgesamt: 0 h

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## Schwerpunkt "Unternehmensführung" (MPO2020)

**wir847 - Advanced Managerial Accounting**

<table>
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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
- Sextroh, Christoph (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

### Prerequisites
**Skills to be acquired in this module**
The aim of the course is to provide students with a deep knowledge of the theory and concepts in managerial accounting as it relates to practice and research. The students learn to design budgeting processes and apply operating performance measures which are in line with the firm’s goals. Moreover, the students learn to forecast profits, cash flows and other key financial indicators in order to improve business planning.

### Module contents
- Theory and concept of managerial accounting
- Profit planning
- Budgeting
- Ratios and financial analysis
- Operating performance measures
- Cash flow and segment reporting
- Paper discussion on current and special issues.

### Literaturempfehlungen
- Garrison, Ray H. et al., Managerial Accounting, latest version.

### Links
- [http://uol.de/accounting](http://uol.de/accounting)

### Languages of instruction
- German, English

### Duration (semesters)
- 1 Semester

### Module frequency
- jährlich

### Module capacity
- unlimited

### Examination
**Prüfungszeiten**
- 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
<table>
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<tbody>
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<td>Exercises</td>
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</tbody>
</table>

### Präsenzzeit Modul insgesamt
- 56 h
**wir848 - Basic theories of Organisation and Human Resources**

<table>
<thead>
<tr>
<th>Module label</th>
<th>Basic theories of Organisation and Human Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir848</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'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.

**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.

**Examination**

Prüfungszeiten

Type of examination
<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>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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<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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Präsenzzeit Modul insgesamt 56 h
### wir849 - Advanced Entrepreneurship

<table>
<thead>
<tr>
<th>Module label</th>
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<tr>
<td>Modulkürzel</td>
<td>wir849</td>
</tr>
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<td>Credit points</td>
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<tr>
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<td>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule UF - BWL</td>
</tr>
<tr>
<td></td>
<td>• Master's Programme Sustainability Economics and Management (Master) &gt; Supplementary Modules</td>
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<tr>
<td>Zuständige Personen</td>
<td>• Nicolai, Alexander (module responsibility)</td>
</tr>
<tr>
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<td>• Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
</tr>
<tr>
<td>Prerequisites</td>
<td>none</td>
</tr>
<tr>
<td>Skills to be acquired in this module</td>
<td>The students will learn the fundamentals of the topic Entrepreneurship, including the challenges of founding enterprises and entrepreneurial action in established companies.</td>
</tr>
<tr>
<td>Module contents</td>
<td>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.</td>
</tr>
</tbody>
</table>

**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.

**Examination**

<table>
<thead>
<tr>
<th>Final exam of module</th>
<th>Prüfungszeiten</th>
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<td>written or oral exam</td>
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**Form of instruction**

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<th>Frequency</th>
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<tr>
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<tr>
<td>Project seminar</td>
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<td>-- 28</td>
<td>28</td>
</tr>
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</table>

| Präsenzzeit Modul insgesamt | 56 h |
wir851 - Corporate Governance and Control

Module label: Corporate Governance and Control
Modulkürzel: wir851
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls:
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule UF - BWL

Zuständige Personen:
- Sextroh, Christoph (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites:
none

Skills to be acquired in this module:
By the end of the course students should develop and understand the basic concepts, analytical techniques, instruments and systems to control sustainable corporate success. The students further identify the theoretical background of corporate governance and how corporate governance mechanisms work. Moreover, they develop an up-to-date and mainly practitioner-oriented profile of corporate governance and control systems. They are aware of a controller’s relevance as a corporate conscience and the meaning of controlling as a corporate service. In addition, students identify strategic, operational and department-specific characteristics of corporate control. They argue how to ensure the quality of data and the development of decision-making relevant information. Paper discussions further complement the students’ profile by highlighting current and special issues in the field of corporate governance and control. In summary, students link economic, methodological, and cultural aspects to their personal profile and assess whether an activity as a controller fits to their personal plan for future employment. They further strengthen their ability to develop sustainable solutions for comprehensive and specific economic issues.

Module contents:
In the beginning, the course provides an overview of the historic development as well as conceptions of corporate governance and control in the literature and in practice. It further embeds the role of corporate governance and control within strategic and operational corporate management. The course is further separated in different parts to ensure students’ ability to identify and understand decision-making, coordination and monitoring aspects of corporate governance and control. As such, students analyse corporate actions via the following instruments:
- SWOT-Analysis
- Porter’s Five Forces Model
- Portfolio Analysis
- Strategic Cost Management
- Linear Programming
- Break-Even Analysis
- Value Based Management
- Ratio Analysis
- Balanced Scorecard
- Variance Analysis

Literaturempfehlungen:

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

Languages of instruction:
German, English

Duration (semesters):
1 Semester

Module frequency:
jährlich

Module capacity:
unlimited

Examination:

<table>
<thead>
<tr>
<th>Examination</th>
<th>Prüfungszeiten</th>
<th>Type of examination</th>
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<td>at the end of the semester</td>
<td>1 Hausarbeit oder 1 Referat oder 1 Klausur oder 1 mündliche Prüfung oder 1 Portfolio oder 1 Projektbericht</td>
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Form of instruction:

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<th>Comment</th>
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<tr>
<td>Form of instruction</td>
<td>Comment</td>
<td>SWS</td>
<td>Frequency</td>
<td>Workload of compulsory attendance</td>
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</tr>
<tr>
<td>Lecture</td>
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<tr>
<td>Exercises</td>
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<td>28</td>
</tr>
<tr>
<td>Präsenzzeit Modul insgesamt</td>
<td></td>
<td></td>
<td></td>
<td>56 h</td>
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</table>
wir852 - International Management

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Modulkürzel</td>
<td>wir852</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>Verwendbarkeit des Moduls</td>
<td>Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - BWL</td>
</tr>
<tr>
<td></td>
<td>Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule UF - BWL</td>
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<tr>
<td>Zuständige Personen</td>
<td>Junker-Michel, Mareike (module responsibility)</td>
</tr>
<tr>
<td></td>
<td>Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
</tr>
<tr>
<td>Prerequisites</td>
<td>keine</td>
</tr>
</tbody>
</table>
| 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](http://www.uol.de/orgpers)

**Language of instruction**

- German

**Duration (semesters)**

- 1 Semester

**Module frequency**

- jährlich

**Module capacity**

- unlimited

**Examination**

<table>
<thead>
<tr>
<th>Prüfungszeiten</th>
<th>Type of examination</th>
</tr>
</thead>
<tbody>
<tr>
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**Form of instruction**

<table>
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<tr>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<tbody>
<tr>
<td>Lecture</td>
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<td>28</td>
</tr>
<tr>
<td>Seminar</td>
<td>2</td>
<td>28</td>
</tr>
</tbody>
</table>

**Präsenzzeit Modul insgesamt**

- 56 h
wir841 - Advanced Financial Accounting

Module label | Advanced Financial Accounting
Modulkürzel | wir841
Credit points | 6.0 KP
Workload | 180 h

Verwendbarkeit des Moduls
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - BWL

Zuständige Personen
- Sextroh, Christoph (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

Prerequisites
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 develops 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

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
**wir844 - Current Topics in AFT**

<table>
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<th><strong>Module label</strong></th>
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<tr>
<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**
- Lorenz, Johannes (Module counselling)
- Prokop, Jörg (Module counselling)
- Sextroh, Christoph (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**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

**Examination**
Prüfungszeiten: Type of examination
- Essay and presentation

**Form of instruction**
<table>
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<tr>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<tr>
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**Präsenzzzeit Modul insgesamt**
56 h
**wir845 - Advanced Issues in AFT Research**

<table>
<thead>
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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)
- Sextroh, Christoph (module responsibility)
- Lorenz, Johannes (Module counselling)
- Dittmer, Jochen (Module counselling)
- Lehrenden, Die im Modul (Prüfungsberechtigt)

**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

**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**
Seminar

**SWS**
4

**Frequency**

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

<table>
<thead>
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<tbody>
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<td></td>
<td>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule UF - BWL</td>
</tr>
<tr>
<td>Zuständige Personen</td>
<td>• Breisig, Thomas (module responsibility)</td>
</tr>
<tr>
<td></td>
<td>• Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
</tr>
<tr>
<td></td>
<td>• Breisig, Thomas (Module counselling)</td>
</tr>
<tr>
<td>Prerequisites</td>
<td>None</td>
</tr>
</tbody>
</table>

**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

**Type of module**

- Wahlpflicht / Elective

**Module level**

- MM (Mastermodul / Master module)

**Previous knowledge**

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

**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**

<table>
<thead>
<tr>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<tbody>
<tr>
<td>Project seminar</td>
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<td>SoSe oder WiSe</td>
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<td>Colloquium</td>
<td>4</td>
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<td>Präsenzzeit Modul insgesamt</td>
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<td>112 h</td>
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</table>
**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)  
- Sextroh, Christoph (module responsibility)  
- Lehrenden, Die im Modul (Prüfungsberechtigt)

### Prerequisites
The course is intended for master’s students with a specialization in Accounting, Finance, Taxation (AFT).

### 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.

### Literatureempfehlungen
Will be announced at the beginning of the course.

### Links
- **Languages of instruction:** German, English  
- **Duration (semesters):** 1 Semester  
- **Module frequency:** irregular  
- **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.

### 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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<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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### Präsenzzeit Modul insgesamt
0 h
## wir840 - Tax planning and tax effects

<table>
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<th>Module label</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 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

### Literatureempfehlungen

### Links

### Language of instruction
- German

### Duration (semesters)
- Semester

### Module frequency
- unlimited

### Module capacity

### Examination

<table>
<thead>
<tr>
<th>Prüfungszahlen</th>
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### Final exam of module

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<tr>
<td>Exercises</td>
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### Präsenzzeit Modul insgesamt

| 0 h |
Schwerpunkt "Recht der Wirtschaft" (RdW) (MPO2020)

wir856 - Codetermination Act

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)

Prerequisites

Skills to be acquired in this module
Based on the module „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 the 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
Type of module: je nach Studiengang Pflicht oder Wahlpflicht

Module level: ---

Examination
- Prüfungszeiten
- Type of examination: portfolio

Final exam of module
- Form of instruction: portfolio

<table>
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<tr>
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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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<td>Seminar</td>
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| Präsenzzeit Modul insgesamt | 56 h |

Links

languages
<table>
<thead>
<tr>
<th>wir857 - Law of Media and Telecommunication</th>
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<tbody>
<tr>
<td><strong>Module label</strong></td>
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<tr>
<td><strong>Modulkürzel</strong></td>
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<tr>
<td><strong>Credit points</strong></td>
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<tr>
<td><strong>Workload</strong></td>
</tr>
</tbody>
</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/ |
| **Language of instruction**                | German |
| **Duration (semesters)**                   | 1 Semester |
| **Module frequency**                       | jährlich |
| **Module capacity**                        | unlimited |
| **Examination**                            | Prüfungszeiten | Type of examination |
| **Final exam of module**                   | At the end of the term | Presentation with term paper |
| **Form of instruction**                    | Lecture |
| **SWS**                                    | 4 |
| **Frequency**                              | SoSe |
| **Workload Präsenzzzeit**                  | 56 h |
### wir858 - Capital market law, insolvency law

<table>
<thead>
<tr>
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<tbody>
<tr>
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<tr>
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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.

#### Literatureempfehlungen
Current literature references are given in the events.

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

<table>
<thead>
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<th>Examination</th>
<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>seminar paper and presentation or term paper or oral exam</td>
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<th>Lecture</th>
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<td>Workload Präsenzzeit</td>
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**wir859 - European Employment Law**

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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 RdW - Recht</td>
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<tr>
<td>Zuständige Personen</td>
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<td></td>
<td>• Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
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<td></td>
<td>• Brors, Christiane (module responsibility)</td>
</tr>
<tr>
<td>Prerequisites</td>
<td>keine</td>
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<tr>
<td>Skills to be acquired in this module</td>
<td>The students will achieve practical knowledge to solve legal transnational problems.</td>
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<tr>
<td>Module contents</td>
<td></td>
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<td></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>
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<tr>
<td>Literaturempfehlungen</td>
<td>Will be announced in the lectures.</td>
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<td>Links</td>
<td><a href="http://www.fk2.uni-oldenburg.de/InstRW/arre/">http://www.fk2.uni-oldenburg.de/InstRW/arre/</a></td>
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<tr>
<td>Module frequency</td>
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<tr>
<td>Module capacity</td>
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<tr>
<td>Type of module</td>
<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
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<td>Module level</td>
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<tr>
<td>Seminar</td>
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<td>2</td>
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| Präsenzzzeit Modul insgesamt | 56 h |
**wir860 - Data Protection Law**

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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**
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

**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

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<th>Workload of compulsory attendance</th>
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<td>Seminar</td>
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<td>56 h</td>
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**wir813 - Competition Law and Intellectual Property**

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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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**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**

**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 Geistigem Eigentum (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**
yährlich

**Module capacity**
30

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

**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

**Frequency**
SoSe oder WiSe

**Workload Präsenzzeit**
56 h
Module - Multivariate Statistics

**Schwerpunkt "Volkswirtschaftslehre" (VWL) (MPO2020)**

**wir808 - Multivariate Statistics**

<table>
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<tr>
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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 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 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

**Examination**

- Type of examination: Prüfungszeiten

**Final exam of module**

- at the end of the semester

**Form of instruction**

<table>
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<tr>
<th>SWS</th>
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<th>Workload of compulsory attendance</th>
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<tr>
<td>Exercises</td>
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**Präsenzzeit Modul insgesamt**

- 56 h
**Module label**: International Trade, Production and Change

**Modulkürzel**: wir821

**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) > Kernmodule CHI
- Master's Programme Sustainability Economics and Management (Master) > Supplementary 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**

**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>
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<td>Seminar</td>
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Präsenzzeit Modul insgesamt 56 h
### wir823 - International Finance and Exchange Rate Economics

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<th>Module label</th>
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<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**
- 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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<td>Seminar</td>
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<td>56 h</td>
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Advanced Economic Growth

Module label: Advanced Economic Growth
Modulkürzel: wir872
Credit points: 6.0 KP
Workload: 180 h

Skills to be acquired in this module:
- 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:

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

Examination:
The final exam of module

Prüfungszeiten differ 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:

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<td>Seminar</td>
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</table>

Präsenzzeit Modul insgesamt: 56 h
wir873 - Applied Economics

Module label: Applied Economics
Modulkürzel: wir873
Credit points: 6.0 KP
Workload: 180 h

Verwendbarkeit des Moduls
- Master Applied Economics and Data Science (Master) > Economics
- Master's Programme Sustainability Economics and Management (Master) > Supplementary Modules

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

Prerequisites
Skills to be acquired in this module: The students are able to:
- develop an empirical research project,
- collect the required data,
- carry out an econometric analysis,
- interpret, discuss and present the results.

Module contents
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.

Literaturempfehlungen

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

Examination
Prüfungszeiten: 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
Comment | SWS | Frequency | Workload of compulsory attendance
---|---|---|---
Lecture | 2 | | 28
Seminar | 2 | | 28
Präsenzzeit Modul insgesamt | | | 56 h
wir875 - Forecasting Methods

**Module label**  
Forecasting Methods

**Modulkürzel**  
wir875

**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) > 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)

**Prerequisites**

**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**


Thome, H. (2005): Zeitreihenanalyse, München

**Links**

**Language of instruction**  
English

**Duration (semesters)**  
1 Semester

**Module frequency**  
halbjährlich

**Module capacity**  
unlimited

**Examination**  
Prüfungszeiten

**Type of examination**  

286 / 318
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*Präsenzzeit Modul insgesamt* 56 h
**wir876 - Topics in Economic Research**

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<td>Workload</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)
- Lehrende, Die im Modul (Prüfungsberechtigt)
- Lehrende, 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.

**Literaturempfehlungen**

**Links**

**Languages of instruction**

**Duration (semesters)**
1 Semester

**Module frequency**
halbjährlich

**Module capacity**
unlimited

**Examination**
Prüfungszeiten | Type of examination
--- | ---
will be announced in the first session | term paper or presentation or written exam or oral exam or portfolio.

**Form of instruction**

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**Präsenzzeit Modul insgesamt**
56 h
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) > Supplementary 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
- 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.

**Examination Prüfungszeiten**
Type of examination
- seminar paper end presentation

**Final exam of module**
- end of semester

**Form of instruction**
- Comment

**SWS**
- Frequency
- Workload of compulsory attendance
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**wir901 - Environmental Economics**

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<td>Workload</td>
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<td>(Lecture: 3 SWS (42h)</td>
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<td>Exercise: 1 SWS (14h)</td>
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**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 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

**Type of module**

Pflicht o. Wahlpflicht / compulsory or optional

**Teaching/Learning method**

Lecture and exercise

**Examination**

Prüfungszeiten: Lecture and exercise

Type of examination: Written exam; bonus through solution of exercises

**Final exam of module**

At the end of the lecture period

**Form of instruction**

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<td>Exercises</td>
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**Präsenzzeit Modul insgesamt**

56 h
### Module Contents

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.

**Literature recommendations**

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

**Links**

**Languages of instruction**

German, English

**Duration (semesters)**

1 Semester

**Module frequency**

halbjährlich

**Module capacity**

unlimited

**Examination**

Prüfungszeiten

Type of examination

written exam

**Final exam of module**

end of semester

**Form of instruction**

Lecture

2

Frequency

28

Exercises

2

Seminar

Präsenzzeit Modul insgesamt

56 h
Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (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.

**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 Seminar paper or presentation or written exam or oral exam or portfolio or project report (will be
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<th>Prüfungszeiten</th>
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<td>the end of the semester</td>
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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 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. Ressource- 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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<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>
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<td>• Master Applied Economics and Data Science (Master) &gt; Economics</td>
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<td></td>
<td>• Master's programme Business Administration: Management and Law</td>
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<td>(Master) &gt; Kernmodule CHI</td>
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<tr>
<td></td>
<td>• Master's Programme Sustainability Economics and Management</td>
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<td>(Master) &gt; Supplementary Modules</td>
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<td>Zuständige Personen</td>
<td>• Trautwein, Hans-Michael (module responsibility)</td>
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<td>• Trautwein, Hans-Michael (Prüfungsberechtigt)</td>
</tr>
<tr>
<td></td>
<td>• Bitzer, Jürgen (Prüfungsberechtigt)</td>
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<td>• Poppitz, Philipp (Prüfungsberechtigt)</td>
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<td>• Trautwein, Hans-Michael (Module counselling)</td>
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<tr>
<td>Skills to be acquired in this module</td>
<td>• Understanding of trade relations, international factor movements and corresponding balance-of-payments mechanisms.</td>
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<td></td>
<td>• Capability to discuss structural change in global trade and productions in terms of formal models and case studies.</td>
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<td></td>
<td>• Understanding of the causes and alternative strategies of economic integration in regional blocs.</td>
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<tr>
<td></td>
<td>• Understanding of the causes and alternative strategies of economic transformation in emerging markets.</td>
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<td></td>
<td>• Ability to research data and evaluate the literature on specific aspects of international trade, production and structural change.</td>
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<td>Module contents</td>
<td>The lectures and seminar papers address issues in the following subfields:</td>
</tr>
<tr>
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<td>• international trade,</td>
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<tr>
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<td>• international trade policies and regimes,</td>
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<td></td>
<td>• geographical economics,</td>
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<td></td>
<td>• foreign direct investment,</td>
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<td>• labour migration,</td>
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<td>• fragmentation of production,</td>
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<tr>
<td></td>
<td>• regulations of international trade and factor movements,</td>
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<tr>
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<td>• development strategies,</td>
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<tr>
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<td>• regional integration.</td>
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<td>Further references to specific topics and current literature will be given in the events.</td>
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<tr>
<td></td>
<td>• Das Seminar wird in der Form eines Blockseminars abgehalten.</td>
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<td>• Es gibt eine Vorbesprechung Anfang des Semesters, in der die Themen vergeben werden.</td>
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<td>Prüfungszeiten</td>
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Präsenzzeit Modul insgesamt 56 h
wir863 - Business and Legal Chinese I

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) > Supplementary 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

Literaturempfehlungen:

Links:
- Languages of instruction: English, Chinese
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Examination: Prüfungszeiten
- Type of examination: oral exam, written exam or portfolio
- Final exam of module: last week of term
- Form of instruction: Seminar
- SWS: 4
- Frequency: WiSe
- Workload Präsenzzeit: 56 h
## wir864 - Law in China

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### 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

### Examination

<table>
<thead>
<tr>
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### Form of instruction

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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) > Supplementary Modules

**Zuständige Personen**
- Trautwein, Hans-Michael (module responsibility)
- Lehrenden, Die im Modul (Prüfungsberechtigt)
- Wang, Hongrui (Module counselling)

**Prerequisites**
- 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**
- Textbook HANYU JIAOCHENG 1A and 1B (1st ed. 2006, continuously updated):
  - Beijing: Beijing Language and Culture University Press.

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

**Examination**
- Prüfungszeiten: last week of term
- Type of examination: oral exam or written exam or portfolio

**Form of instruction**
- Seminar

**SWS**
- 4

**Frequency**
- Workload Präsenzzeit: 56 h
**wir867 - Economy and Culture in China**

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**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**
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.

**Links**

**Languages of instruction**
- German, English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Examination**

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**Form of instruction**

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**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.

#### Literatureempfehlungen

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

#### Language of instruction
- English

#### Duration (semesters)
- 1 Semester Semester

#### Module frequency
- jährlich

#### Module capacity
- unlimited

#### 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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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) > Supplementary 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:


Literaturempfehlungen:

Links:

Language of instruction: English

Duration (semesters): 1 Semester

Module frequency: jährlich

Module capacity: unlimited

Examination:

Prüfungszeiten: Referat oder Hausarbeit oder mündliche Prüfung

Final exam of module: Während der Vorlesungszeit

Form of instruction: Seminar
### 2 SE

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<td>- Master's Programme Sustainability Economics and Management (Master) &gt; Supplementary Modules</td>
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<td>- Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
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<td>- Meyerholt, Ulrich (Module counselling)</td>
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<td>- Godt, Christine (module responsibility)</td>
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<td>Die Studierenden</td>
</tr>
<tr>
<td></td>
<td>- erwerben vertiefte Kenntnisse des europäischen und deutschen Energiewirtschaftsrechts.</td>
</tr>
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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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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 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)

**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

**Frequency**
SoSe oder WiSe

**Workload Präsenzzeit**
56 h
### wir898 - Strategic Sustainability Management

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<tr>
<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) > 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) > Accentuation Modules

#### 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.

#### Literatureempfehlungen

#### Links
- Languages of instruction: German, English
- Duration (semesters): 1 Semester
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Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Auslandsstudium (MPO2020)

wir865 - China in the World Economy

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
- Lehrende, 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 cooperation 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.

Examination
Prüfungszeiten | Type of examination
Final exam of module | end of term | project report (paper)

Form of instruction | E-Learning
SWS | 4
Frequency
Workload Präsenzzeit | 56 h
**wir868 - Chinese Economy in Transformation (in China)**

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<tr>
<td>Workload</td>
<td>180 h</td>
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<td>• Trautwein, Hans-Michael (module responsibility)</td>
</tr>
<tr>
<td></td>
<td>• Bitzer, Jürgen (Prüfungsberechtigt)</td>
</tr>
<tr>
<td></td>
<td>• Trautwein, Hans-Michael (Prüfungsberechtigt)</td>
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<td></td>
<td>• Lehrenden, Die im Modul (Prüfungsberechtigt)</td>
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<td>Die Studierenden</td>
</tr>
<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 Strukturwandel in China vertraut.</td>
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<tr>
<td></td>
<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 staatseigenen Unternehmen
- Arbeitsmarktentwicklung in China

**Literaturempfehlungen**

(exemplarisch, da Literaturangaben der Partneruniversitäten zu beachten sind)

**Links**

<table>
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<tr>
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<td>Workload Präsenzzzeit</td>
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## wir871 - Work Placement (in China)

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**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 (module responsibility)
- Trautwein, Hans-Michael (module responsibility)
- Breisig, Thomas (Prüfungsberechtigt)
- Trautwein, Hans-Michael (Prüfungsberechtigt)
- Wang, Hongrui (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

**Examination**

<table>
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<tr>
<td>Submission of the report is possible any time during the semester.</td>
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<tr>
<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**

<table>
<thead>
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<th>Workload Präsenzzeit</th>
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<tbody>
<tr>
<td>56 h</td>
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</table>
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

Skills to be acquired in this module
- 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.

Examination
Prüfungszeiten: Type of examination
- Final exam of module: KL
- Form of instruction: Seminar
- Frequency

314 / 318
**wir870 - Business and Legal Chinese III**

<table>
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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) > Module im obligatorischen Auslandsstudium CII

**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

**Examination**

<table>
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**Form of instruction**
Seminar

**Frequency**

| 315 / 318 |
### Abschlussmodul

**mam - Master´s Degree Module**

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**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)
- Breisig, Thomas (module responsibility)
- Trautwein, Hans-Michael (module responsibility)
- Brors, Christiane (module responsibility)
- Böhringer, Christoph (module responsibility)
- Bitzer, Jürgen (module responsibility)
- Godt, Christine (module responsibility)
- Paech, Niko (module responsibility)
- Frank, Götz (module responsibility)

**Prerequisites**

**Skills to be acquired in this module**

- Die Studierenden: - erarbeiten eine wissenschaftliche Fragestellung selbstständig und unter Verwendung wissenschaftlicher Methoden;
- recherchieren selbstständig wissenschaftliche Literatur;
- betten ihre Problemstellung in die wissenschaftliche Diskussion ein;
- erstellen ein Untersuchungsdesign;
- erstellen eine Gliederung ihrer Arbeit;

**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

**Examination**

- Prüfungszeiten: Variiert nach Prüfungsleistung
- Type of examination: G

**Form of instruction**

- Seminar

**Frequency**

...
### 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

#### Literatureempfehlungen

#### Links

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#### Examination

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#### Form of instruction

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#### Frequency

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