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Modulhandbuch

**Economics and Business Administration - Master of Education Programme  
(Vocational and Business Education)**

im Summer semester 2024

erstellt am 27/04/24

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## Mastermodule

### wir070 - Principles of Marketing

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

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| Lehrveranstaltungsform             | Comment | SWS | Frequency | Workload of compulsory attendance |
|------------------------------------|---------|-----|-----------|-----------------------------------|
| Lecture                            |         | 2   |           | 28                                |
| Seminar und Tutorium               |         | 2   | WiSe      | 28                                |
| <b>Präsenzzeit Modul insgesamt</b> |         |     |           | 56 h                              |

## wir082 - Corporate Finance

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

|                                    |         |                                           |                     |                                   |
|------------------------------------|---------|-------------------------------------------|---------------------|-----------------------------------|
| <b>Module frequency</b>            |         | jährlich                                  |                     |                                   |
| <b>Module capacity</b>             |         | unlimited                                 |                     |                                   |
| Examination                        |         | Prüfungszeiten                            | Type of examination |                                   |
| <b>Final exam of module</b>        |         | within three weeks after the last lecture | written exam        |                                   |
| Lehrveranstaltungsform             | Comment | SWS                                       | Frequency           | Workload of compulsory attendance |
| Lecture                            |         | 2                                         |                     | 28                                |
| Tutorial                           |         | 2                                         |                     | 28                                |
| <b>Präsenzzeit Modul insgesamt</b> |         |                                           |                     | 56 h                              |

## wir090 - Human Resource Management

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

|                                    |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                     |                                   |
|------------------------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------------------------|
|                                    |            | - training and development<br>- compensation<br>- staff reduction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                     |                                   |
| <b>Literaturempfehlungen</b>       |            | Berthel, J. / Becker, F. D. (2013), Personal-Management. Grundzüge für Konzeptionen betrieblicher Personalarbeit, 10thedition, Schäffer-Pöschel, Stuttgart.<br>Breisig, T. / Michel, M. (2016): Personal: Grundlagen und Handlungsfelder aus arbeitspolitischer Perspektive, 2nd edition, NWB, Herne.<br>Oechsler, W.A. / Paul, C. (2015), Personal und Arbeit. Einführung in das Personalmanagement, 10thedition, de Gruyter, Berlin et al.<br>Scholz, C. (2014), Personalmanagement. Informationsorientierte und verhaltenstheoretische Grundlagen, 6thedition, Vahlen, München.<br><br>Further literature will be announced during the semester according to the particular lecture/seminar content. |                     |                                   |
| <b>Links</b>                       |            | www.uol.de/orgpers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                     |                                   |
| <b>Language of instruction</b>     |            | German                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                     |                                   |
| <b>Duration (semesters)</b>        |            | 1 Semester                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                     |                                   |
| <b>Module frequency</b>            |            | jährlich                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                     |                                   |
| <b>Module capacity</b>             |            | unlimited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                     |                                   |
| Examination                        |            | Prüfungszeiten                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Type of examination |                                   |
| <b>Final exam of module</b>        |            | At the end of the lecture period and at the end of the semester                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | written exam        |                                   |
| Lehrveranstaltungsform             | Comment    | SWS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Frequency           | Workload of compulsory attendance |
| Lecture                            |            | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                     | 56                                |
| Exercises                          | freiwillig | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | WiSe                | 28                                |
| <b>Präsenzzeit Modul insgesamt</b> |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                     | 84 h                              |

## wir100 - Corporate Strategy

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |                            |
|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------------------------|
| <b>Module label</b>                         | Corporate Strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |            |                            |
| <b>Modulkürzel</b>                          | wir100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |            |                            |
| <b>Credit points</b>                        | 6.0 KP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |            |                            |
| <b>Workload</b>                             | 180 h                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |            |                            |
| <b>Verwendbarkeit des Moduls</b>            | <ul style="list-style-type: none"> <li>• Bachelor's Programme Business Administration and Law (Bachelor) &gt; Aufbaubereich Wirtschaftswissenschaften</li> <li>• Bachelor's Programme Business Informatics (Bachelor) &gt; Akzentsetzungsbereich Wirtschaftswissenschaften</li> <li>• Bachelor's Programme Economics and Business Administration (Bachelor) &gt; Studienrichtung Betriebswirtschaftslehre</li> <li>• Bachelor's Programme Sustainability Economics (Bachelor) &gt; Wahlpflichtbereich</li> <li>• Dual-Subject Bachelor's Programme Economics and Business Administration (Bachelor) &gt; Aufbaumodule</li> <li>• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) &gt; Mastermodule</li> <li>• Master's Programme Business Informatics (Master) &gt; Module der Wirtschafts- und Rechtswissenschaften (Master)</li> </ul> |            |                            |
| <b>Zuständige Personen</b>                  | <ul style="list-style-type: none"> <li>• Lehrenden, Die im Modul (Prüfungsberechtigt)</li> <li>• Hoppmann, Jörn (module responsibility)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |            |                            |
| <b>Prerequisites</b>                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |                            |
| <b>Skills to be acquired in this module</b> | <p>The goal of the course is that students are able to</p> <ul style="list-style-type: none"> <li>- know and understand basic concepts, instruments, and theories of strategic management</li> <li>- analyze company strategies by applying conceptual frameworks</li> <li>- understand the advantages and disadvantages of common instruments and models and critically evaluate their applicability</li> <li>- independently develop strategic options and derive recommendations for their implementation in real-life settings</li> </ul>                                                                                                                                                                                                                                                                                                                                                                          |            |                            |
| <b>Module contents</b>                      | <p>The course offers a comprehensive overview of the models and instruments of strategic management. The first part of the course introduces important concept and models of strategic management and discusses their application using examples from corporate practice. Central topics that are being discussed in this context are the relation between firm strategies and competitive advantage, strategy analysis, strategy formulation, strategy implementation, and strategies in the context of internationalization and innovation. In the second part of the course, students apply and deepen their knowledge by writing a thesis that analyzes the strategy of a specific company.</p>                                                                                                                                                                                                                    |            |                            |
| <b>Literaturempfehlungen</b>                | <p>Rothaermel, F.T. (2012): Strategic Management (1. Auflage), McGraw-Hill Education, New York.</p> <p>Wunder, T. (2016): Essentials of Strategic Management: Effective Formulation and Execution of Strategy (1. Auflage), Schäffer Poeschel, Stuttgart.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |            |                            |
| <b>Links</b>                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |                            |
| <b>Language of instruction</b>              | German                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |            |                            |
| <b>Duration (semesters)</b>                 | 1 Semester                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |            |                            |
| <b>Module frequency</b>                     | jährlich                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |            |                            |
| <b>Module capacity</b>                      | unlimited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |            |                            |
| <b>Examination</b>                          | <b>Prüfungszeiten</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |            | <b>Type of examination</b> |
| <b>Final exam of module</b>                 | Thesis to be handed in at the end of semester                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |            | Thesis                     |
| <b>Lehrveranstaltungsform</b>               | <b>Comment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>SWS</b> | <b>Frequency</b>           |
| Lecture                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2          |                            |
| Exercise or tutorial                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2          | WiSe                       |
| <b>Präsenzzeit Modul insgesamt</b>          | 56 h                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |            |                            |

## wir160 - Entrepreneurship

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

|                                    |         |                                                                                                                                                                                                                                 |                     |                                   |
|------------------------------------|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------------------------|
| <b>Links</b>                       |         | <a href="http://www.uni-oldenburg.de/wire/entrepreneurship/lehrangebot/veranstaltungen/lehrangebot-wise-20162017/">http://www.uni-oldenburg.de/wire/entrepreneurship/lehrangebot/veranstaltungen/lehrangebot-wise-20162017/</a> |                     |                                   |
| <b>Language of instruction</b>     |         | German                                                                                                                                                                                                                          |                     |                                   |
| <b>Duration (semesters)</b>        |         | 1 Semester                                                                                                                                                                                                                      |                     |                                   |
| <b>Module frequency</b>            |         | jährlich                                                                                                                                                                                                                        |                     |                                   |
| <b>Module capacity</b>             |         | unlimited                                                                                                                                                                                                                       |                     |                                   |
| <b>Reference text</b>              |         | The lecture "Strategie und Entrepreneurship" must be attended in combination with the "Tutorium".                                                                                                                               |                     |                                   |
| Examination                        |         | Prüfungszeiten                                                                                                                                                                                                                  | Type of examination |                                   |
| <b>Final exam of module</b>        |         | at the end of the semester                                                                                                                                                                                                      | written exam        |                                   |
| Lehrveranstaltungsform             | Comment | SWS                                                                                                                                                                                                                             | Frequency           | Workload of compulsory attendance |
| Course or seminar                  |         | 2                                                                                                                                                                                                                               | WiSe                | 28                                |
| Tutorial                           |         | 2                                                                                                                                                                                                                               |                     | 28                                |
| <b>Präsenzzeit Modul insgesamt</b> |         |                                                                                                                                                                                                                                 |                     | 56 h                              |

## wir200 - Principles of Organisation

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

| Examination                 |         | Prüfungszeiten                                                                     | Type of examination |                                   |
|-----------------------------|---------|------------------------------------------------------------------------------------|---------------------|-----------------------------------|
|                             |         | Presentation: During the lecture period<br>Portfolio:<br>During the lecture period |                     |                                   |
| Lehrveranstaltungsform      | Comment | SWS                                                                                | Frequency           | Workload of compulsory attendance |
| Lecture                     |         | 2                                                                                  |                     | 28                                |
| Seminar                     |         | 2                                                                                  |                     | 28                                |
| Präsenzzeit Modul insgesamt |         |                                                                                    |                     | 56 h                              |

## wir210 - Corporate Environmental Management

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

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| Examination                        |         | Prüfungszeiten              | Type of examination |                                   |
|------------------------------------|---------|-----------------------------|---------------------|-----------------------------------|
| <b>Final exam of module</b>        |         | usually around Mid of March | HA                  |                                   |
| Lehrveranstaltungsform             | Comment | SWS                         | Frequency           | Workload of compulsory attendance |
| Lecture                            |         | 2                           |                     | 28                                |
| Seminar                            |         | 2                           |                     | 28                                |
| <b>Präsenzzeit Modul insgesamt</b> |         |                             |                     | 56 h                              |

## wir240 - International Accounting and Auditing

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |                     |                                   |
|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------------------|-----------------------------------|
| <b>Module label</b>                         | International Accounting and Auditing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |                     |                                   |
| <b>Modulkürzel</b>                          | wir240                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |                     |                                   |
| <b>Credit points</b>                        | 6.0 KP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |                     |                                   |
| <b>Workload</b>                             | 180 h                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |                     |                                   |
| <b>Verwendbarkeit des Moduls</b>            | <ul style="list-style-type: none"> <li>• Bachelor's Programme Business Administration and Law (Bachelor) &gt; Aufbaubereich Wirtschaftswissenschaften</li> <li>• Bachelor's Programme Economics and Business Administration (Bachelor) &gt; Studienrichtung Betriebswirtschaftslehre</li> <li>• Bachelor's Programme Sustainability Economics (Bachelor) &gt; Wahlpflichtbereich</li> <li>• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) &gt; Mastermodule</li> </ul> |     |                     |                                   |
| <b>Zuständige Personen</b>                  | <ul style="list-style-type: none"> <li>• Sextroh, Christoph (module responsibility)</li> <li>• Lehrenden, Die im Modul (Prüfungsberechtigt)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                 |     |                     |                                   |
| <b>Prerequisites</b>                        | Keine                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |                     |                                   |
| <b>Skills to be acquired in this module</b> | <p>The students</p> <ul style="list-style-type: none"> <li>• obtain knowledge on advanced topics in IFRS such as hedge accounting, revenue recognition, provisions and financial instruments;</li> <li>• understand the role, tasks and legal basis of auditing within the economic environment;</li> <li>• understand the concept of the risk-based audit approach.</li> </ul>                                                                                                                                                                        |     |                     |                                   |
| <b>Module contents</b>                      | <p>This module aims at providing an in-depth view on complex issues of IFRS accounting, e.g., hedge accounting and accounting of financial instruments. The students will obtain employability in the audit profession by learning the legal basis and concept of the audit profession. Solving case studies will contribute to achieving the learning objectives.</p>                                                                                                                                                                                 |     |                     |                                   |
| <b>Literatureempfehlungen</b>               | <p>Picker et al. (2012): Applying International Financial Reporting Standards, 3rd edition.<br/>         Palepu et al. (2016): Business Analysis and Valuation – IFRS Edition, 4th edition.<br/>         International Financial Reporting Standards (IFRS)<br/>         Lecture notes with additional references will be provided via the e-learning platform Stud.IP.</p>                                                                                                                                                                            |     |                     |                                   |
| <b>Links</b>                                | <a href="http://www.uni-oldenburg.de/accounting/">http://www.uni-oldenburg.de/accounting/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |                     |                                   |
| <b>Language of instruction</b>              | German                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |                     |                                   |
| <b>Duration (semesters)</b>                 | 1 Semester                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |     |                     |                                   |
| <b>Module frequency</b>                     | jährlich                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |     |                     |                                   |
| <b>Module capacity</b>                      | unlimited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |                     |                                   |
| Examination                                 | Prüfungszeiten                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     | Type of examination |                                   |
| <b>Final exam of module</b>                 | end of semester                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     | written exam        |                                   |
| Lehrveranstaltungsform                      | Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | SWS | Frequency           | Workload of compulsory attendance |
| Lecture                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2   |                     | 28                                |
| Exercise or tutorial                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     | --                  | 0                                 |
| <b>Präsenzzeit Modul insgesamt</b>          | 28 h                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |                     |                                   |

## wir390 - Financial Management

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |                                                                                                                        |                                          |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| <b>Module label</b>                         | Financial Management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |            |                                                                                                                        |                                          |
| <b>Modulkürzel</b>                          | wir390                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |            |                                                                                                                        |                                          |
| <b>Credit points</b>                        | 6.0 KP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |            |                                                                                                                        |                                          |
| <b>Workload</b>                             | 180 h                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |            |                                                                                                                        |                                          |
| <b>Verwendbarkeit des Moduls</b>            | <ul style="list-style-type: none"> <li>• Bachelor's Programme Business Administration and Law (Bachelor) &gt; Aufbaubereich Wirtschaftswissenschaften</li> <li>• Bachelor's Programme Economics and Business Administration (Bachelor) &gt; Studienrichtung Betriebswirtschaftslehre</li> <li>• Bachelor's Programme Sustainability Economics (Bachelor) &gt; Wahlpflichtbereich</li> <li>• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) &gt; Mastermodule</li> </ul>                                 |            |                                                                                                                        |                                          |
| <b>Zuständige Personen</b>                  | <ul style="list-style-type: none"> <li>• Prokop, Jörg (module responsibility)</li> <li>• Lehrenden, Die im Modul (Prüfungsberechtigt)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |                                                                                                                        |                                          |
| <b>Prerequisites</b>                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |                                                                                                                        |                                          |
| <b>Skills to be acquired in this module</b> | <p>Students</p> <ul style="list-style-type: none"> <li>• are able to determine a firm's cost of capital using both single factor and multi factor models</li> <li>• understand how, and under which conditions, capital structure decisions influence firm value,</li> <li>• are able to assess how a firm's dividend policy affects firm value,</li> <li>• analyze characteristics, advantages, and disadvantages of typical modes of long-term financing,</li> <li>• understand both the mechanics and the limits of financial models frequently used in decision making.</li> </ul> |            |                                                                                                                        |                                          |
| <b>Module contents</b>                      | <p>1 Introduction / Recap: Security Valuation<br/> 2 Investment Decisions Under Uncertainty<br/> 3 Capital Structure Decisions &amp; Dividend Policy<br/> 4 Long-Term Financing</p>                                                                                                                                                                                                                                                                                                                                                                                                    |            |                                                                                                                        |                                          |
| <b>Literatureempfehlungen</b>               | <p>Main textbook:<br/> Hillier, Ross, Westerfield, Jaffe &amp; Jordan, Corporate Finance, current edition, McGraw-Hill.<br/> Alternative and supplementary readings:<br/> Berk &amp; DeMarzo, Corporate Finance, current edition, Boston (Mass.).<br/> Brealey, Myers &amp; Allen, Principles of Corporate Finance, current edition, Boston (Mass.).</p>                                                                                                                                                                                                                               |            |                                                                                                                        |                                          |
| <b>Links</b>                                | <a href="http://www.uni-oldenburg.de/fiwi_bbl/">http://www.uni-oldenburg.de/fiwi_bbl/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |            |                                                                                                                        |                                          |
| <b>Language of instruction</b>              | English                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            |                                                                                                                        |                                          |
| <b>Duration (semesters)</b>                 | 1 Semester                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |            |                                                                                                                        |                                          |
| <b>Module frequency</b>                     | jährlich                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |            |                                                                                                                        |                                          |
| <b>Module capacity</b>                      | unlimited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |            |                                                                                                                        |                                          |
| <b>Examination</b>                          | <b>Prüfungszeiten</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |            | <b>Type of examination</b>                                                                                             |                                          |
| <b>Final exam of module</b>                 | Typically at least one mid-term short exam and one final short exam within three weeks after the last lecture                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |            | Portfolio, consisting of at least two short written examinations (schriftlicher Kurztest) lasting about 30-45 min each |                                          |
| <b>Lehrveranstaltungsform</b>               | <b>Comment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>SWS</b> | <b>Frequency</b>                                                                                                       | <b>Workload of compulsory attendance</b> |
| Lecture                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2          |                                                                                                                        | 28                                       |
| Exercises                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2          |                                                                                                                        | 28                                       |
| <b>Präsenzzeit Modul insgesamt</b>          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |                                                                                                                        | 56 h                                     |

## wir400 - Strategic and International Marketing

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

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| Lehrveranstaltungsform             | Comment | SWS | Frequency | Workload of compulsory attendance |
|------------------------------------|---------|-----|-----------|-----------------------------------|
| Lecture                            |         | 2   |           | 28                                |
| Tutorial                           |         | 2   |           | 28                                |
| Seminar                            |         |     |           |                                   |
| <b>Präsenzzeit Modul insgesamt</b> |         |     |           | 56 h                              |

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

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

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

## wir834 - Auditing

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |     |                                                                                                    |                                   |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------------------------------------------------------------------------|-----------------------------------|
| <b>Module label</b>                         | Auditing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |     |                                                                                                    |                                   |
| <b>Modulkürzel</b>                          | wir834                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |                                                                                                    |                                   |
| <b>Credit points</b>                        | 6.0 KP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |                                                                                                    |                                   |
| <b>Workload</b>                             | 180 h                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |                                                                                                    |                                   |
| <b>Verwendbarkeit des Moduls</b>            | <ul style="list-style-type: none"> <li>• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) &gt; Mastermodule</li> <li>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule AFT - BWL</li> <li>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - BWL</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |                                                                                                    |                                   |
| <b>Zuständige Personen</b>                  | <ul style="list-style-type: none"> <li>• Sextroh, Christoph (module responsibility)</li> <li>• Lehrenden, Die im Modul (Prüfungsberechtigt)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |                                                                                                    |                                   |
| <b>Prerequisites</b>                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |     |                                                                                                    |                                   |
| <b>Skills to be acquired in this module</b> | - 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |                                                                                                    |                                   |
| <b>Module contents</b>                      | 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.                                                                                                                                                                                                                                                         |     |                                                                                                    |                                   |
| <b>Literatureempfehlungen</b>               | Literature and comments: (e.g.) Baetge/Kirsch/Thiele: Bilanzrecht-Kommentar, Bonn (akt. Grundwerk sowie akt. Ergänzungslieferungen) Lüdenbach, Norbert/Hoffmann, Wolf-Dieter/Freiberg, Jens (2016), Haufe IFRS-Kommentar, 14. Aufl. Freiburg 2016. Pellens, Bernhard/Fülbier, Rolf Uwe/Gassen, Joachim/Sellhorn, Thorsten (2014), Internationale Lehrbücher: Wysocki v., K. Wirtschaftliches Prüfungswesen, Bd. 1: Aufstellung und Prüfung des Jahresabschlusses nach dem Handelsgesetzbuch, akt. Auflage, München/Wien. Rechnungslegung. IFRS 1 bis 13, IAS 1 bis 41, IFRIC Interpretationen, Standardentwürfe. Mit Beispielen, Aufgaben und Fallstudie, 9. überarbeitete Aufl. Stuttgart 2014. Petersen, Karl/Bansbach, Florian/Dornbach, Eike (2016): IFRS Praxishandbuch. Ein Leitfaden für die Rechnungslegung mit Fallbeispielen, 11. aktualisierte Aufl. München 2016. |     |                                                                                                    |                                   |
| <b>Links</b>                                | <a href="http://www.fk2.uni-oldenburg.de/InstBWL/Rewe/">http://www.fk2.uni-oldenburg.de/InstBWL/Rewe/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |                                                                                                    |                                   |
| <b>Languages of instruction</b>             | German, English                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |     |                                                                                                    |                                   |
| <b>Duration (semesters)</b>                 | 1 Semester                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |                                                                                                    |                                   |
| <b>Module frequency</b>                     | jährlich                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |     |                                                                                                    |                                   |
| <b>Module capacity</b>                      | unlimited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |                                                                                                    |                                   |
| <b>Type of module</b>                       | je nach Studiengang Pflicht oder Wahlpflicht                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |                                                                                                    |                                   |
| <b>Module level</b>                         | MM (Mastermodul / Master module)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |                                                                                                    |                                   |
| Examination                                 | Prüfungszeiten                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     | Type of examination                                                                                |                                   |
| <b>Final exam of module</b>                 | varies according to the type of examinations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     | 1 assignment or 1 presentation or 1 written exam or 1 oral exam or 1 portfolio or 1 project report |                                   |
| Lehrveranstaltungsform                      | Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | SWS | Frequency                                                                                          | Workload of compulsory attendance |
| Lecture                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2   |                                                                                                    | 28                                |
| Seminar                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2   |                                                                                                    | 28                                |
| <b>Präsenzzeit Modul insgesamt</b>          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |     |                                                                                                    | 56 h                              |

## wir837 - Advanced Corporate Finance

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |            |                                                                                                         |                                          |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------------------------------------------------------------------------------------------------|------------------------------------------|
| <b>Module label</b>                         | Advanced Corporate Finance                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |                                                                                                         |                                          |
| <b>Modulkürzel</b>                          | wir837                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |            |                                                                                                         |                                          |
| <b>Credit points</b>                        | 6.0 KP                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |            |                                                                                                         |                                          |
| <b>Workload</b>                             | 180 h                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |            |                                                                                                         |                                          |
| <b>Verwendbarkeit des Moduls</b>            | <ul style="list-style-type: none"> <li>• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) &gt; Mastermodule</li> <li>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule AFT - BWL</li> <li>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - BWL</li> </ul>                                       |            |                                                                                                         |                                          |
| <b>Zuständige Personen</b>                  | <ul style="list-style-type: none"> <li>• Lehrenden, Die im Modul (Prüfungsberechtigt)</li> <li>• Prokop, Jörg (module responsibility)</li> </ul>                                                                                                                                                                                                                                                                                                                                  |            |                                                                                                         |                                          |
| <b>Prerequisites</b>                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |            |                                                                                                         |                                          |
| <b>Skills to be acquired in this module</b> | 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." |            |                                                                                                         |                                          |
| <b>Module contents</b>                      | 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.            |            |                                                                                                         |                                          |
| <b>Literatureempfehlungen</b>               | <ul style="list-style-type: none"> <li>• Benninga: Financial Modeling, latest edition, Cambridge (Mass.) • Hillier / Ross / Westerfield / Jaffe / Jordan: Corporate Finance, European edition, latest edition, Berkshire • Penman: Financial Statement Analysis and Security Valuation, latest edition, Boston (Mass.) • Titman / Martin: Valuation, latest edition, Boston (Mass.) Further readings may be announced during the course.</li> </ul>                               |            |                                                                                                         |                                          |
| <b>Links</b>                                | <a href="http://www.uni-oldenburg.de/en/fiwi_bbl/">http://www.uni-oldenburg.de/en/fiwi_bbl/</a>                                                                                                                                                                                                                                                                                                                                                                                   |            |                                                                                                         |                                          |
| <b>Languages of instruction</b>             | German, English                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |            |                                                                                                         |                                          |
| <b>Duration (semesters)</b>                 | 1 Semester                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |                                                                                                         |                                          |
| <b>Module frequency</b>                     | jährlich                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |            |                                                                                                         |                                          |
| <b>Module capacity</b>                      | unlimited                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |                                                                                                         |                                          |
| <b>Examination</b>                          | <b>Prüfungszeiten</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                             |            | <b>Type of examination</b>                                                                              |                                          |
| <b>Final exam of module</b>                 | 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 |                                          |
| <b>Lehrveranstaltungsform</b>               | <b>Comment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>SWS</b> | <b>Frequency</b>                                                                                        | <b>Workload of compulsory attendance</b> |
| Lecture (ggf. mit Übung)                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 4          | --                                                                                                      | 56                                       |
| Exercises                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |            | SoSe oder WiSe                                                                                          | 0                                        |
| <b>Präsenzzeit Modul insgesamt</b>          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |            |                                                                                                         | 56 h                                     |

## wir839 - Financial Statement Analysis

|                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Module label                         | Financial Statement Analysis                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Modulkürzel                          | wir839                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Credit points                        | 6.0 KP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Workload                             | 180 h                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Verwendbarkeit des Moduls            | <ul style="list-style-type: none"> <li>• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) &gt; Mastermodule</li> <li>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule AFT - BWL</li> <li>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - BWL</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Zuständige Personen                  | <ul style="list-style-type: none"> <li>• Prokop, Jörg (module responsibility)</li> <li>• Lehrenden, Die im Modul (Prüfungsberechtigt)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Prerequisites                        | none                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Skills to be acquired in this module | <p>By the end of the course students should have answers to the following questions:</p> <ul style="list-style-type: none"> <li>• How are fundamental values (or "intrinsic values") estimated?</li> <li>• How are business strategies analyzed in order to understand the value they create?</li> <li>• What business activities determine value?</li> <li>• How is "value created for shareholders" identified?</li> <li>• How does one pull apart the financial statements to get at the relevant information for valuing equities?</li> <li>• What is the relevance of cash-flows? Of dividends? Of earnings? Of book values?</li> <li>• How does ratio analysis help in valuation?</li> <li>• How does profitability tie into valuation?</li> <li>• What is growth? How does one analyze growth? How does one value a growth firm?</li> <li>• How does one analyze the quality of financial reports?</li> <li>• How does one deal with the accounting methods used in financial statements?</li> <li>• How is financial analysis developed for strategy and planning?</li> <li>• What determines a firm's P/E ratio? How does one calculate what the P/E should be?</li> <li>• What determines a firm's market-to-book (P/B) ratio? How does one calculate what the P/B should be?</li> <li>• How does one evaluate risk? For equity? For debt?</li> <li>• How does one evaluate an equity research report?</li> <li>• How does one trade on fundamental information?</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                        |
| Module contents                      | <p>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.</p> <p>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.</p> <p>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.</p> <p>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?</p> <p>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 –</p> |

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.

|                                    |         |                                                                                                              |                     |                                   |
|------------------------------------|---------|--------------------------------------------------------------------------------------------------------------|---------------------|-----------------------------------|
| <b>Literaturempfehlungen</b>       |         | Stephen H. Penman (2013), Financial statement analysis and security valuation (5ed.), McGraw-Hill, New York. |                     |                                   |
| <b>Links</b>                       |         | <a href="http://www.uni-oldenburg.de/accounting">http://www.uni-oldenburg.de/accounting</a>                  |                     |                                   |
| <b>Language of instruction</b>     |         | English                                                                                                      |                     |                                   |
| <b>Duration (semesters)</b>        |         | 1 Semester                                                                                                   |                     |                                   |
| <b>Module frequency</b>            |         | jährlich                                                                                                     |                     |                                   |
| <b>Module capacity</b>             |         | unlimited                                                                                                    |                     |                                   |
| Examination                        |         | Prüfungszeiten                                                                                               | Type of examination |                                   |
| <b>Final exam of module</b>        |         | during the semester                                                                                          | portfolio           |                                   |
| Lehrveranstaltungsform             | Comment | SWS                                                                                                          | Frequency           | Workload of compulsory attendance |
| Lecture                            |         | 2                                                                                                            |                     | 28                                |
| Exercises                          |         | 2                                                                                                            |                     | 28                                |
| <b>Präsenzzeit Modul insgesamt</b> |         |                                                                                                              |                     | 56 h                              |

## wir841 - Advanced Financial Accounting

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |            |                            |                                          |
|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------------------------|------------------------------------------|
| <b>Module label</b>                         | Advanced Financial Accounting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            |                            |                                          |
| <b>Modulkürzel</b>                          | wir841                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |                            |                                          |
| <b>Credit points</b>                        | 6.0 KP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |                            |                                          |
| <b>Workload</b>                             | 180 h                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |                            |                                          |
| <b>Verwendbarkeit des Moduls</b>            | <ul style="list-style-type: none"> <li>• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) &gt; Mastermodule</li> <li>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule AFT - BWL</li> <li>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - BWL</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |            |                            |                                          |
| <b>Zuständige Personen</b>                  | <ul style="list-style-type: none"> <li>• Sextroh, Christoph (module responsibility)</li> <li>• Lehrenden, Die im Modul (Prüfungsberechtigt)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |                            |                                          |
| <b>Prerequisites</b>                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |            |                            |                                          |
| <b>Skills to be acquired in this module</b> | <p>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.</p> |            |                            |                                          |
| <b>Module contents</b>                      | <p>Accounting Under Ideal Conditions<br/> The Decision Usefulness Approach to Financial Reporting<br/> Efficient Securities Markets<br/> The Value Relevance of Accounting Information<br/> The Measurement Approach to Decision Usefulness<br/> Measurement Applications<br/> The Efficient Contracting Approach to Decision Usefulness<br/> An Analysis of Conflict<br/> Executive Compensation<br/> Earnings Management<br/> Standard Setting: Economic Issues<br/> Standard Setting: Political Issues</p>                                                                                                                                                                                                                                                                                                                                                                                                                |            |                            |                                          |
| <b>Literatureempfehlungen</b>               | Financial Accounting Theory, 7th Edition by William R. Scott                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |            |                            |                                          |
| <b>Links</b>                                | <a href="http://www.fk2.uni-oldenburg.de/InstBWL/Rewe/">www.fk2.uni-oldenburg.de/InstBWL/Rewe/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |            |                            |                                          |
| <b>Languages of instruction</b>             | German, English                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |            |                            |                                          |
| <b>Duration (semesters)</b>                 | 1 Semester                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |            |                            |                                          |
| <b>Module frequency</b>                     | jährlich                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |            |                            |                                          |
| <b>Module capacity</b>                      | unlimited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |            |                            |                                          |
| <b>Examination</b>                          | <b>Prüfungszeiten</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            | <b>Type of examination</b> |                                          |
| <b>Final exam of module</b>                 | end of semester                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |            | portfolio or written exam  |                                          |
| <b>Lehrveranstaltungsform</b>               | <b>Comment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>SWS</b> | <b>Frequency</b>           | <b>Workload of compulsory attendance</b> |
| Lecture                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2          |                            | 28                                       |
| Exercises                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2          |                            | 28                                       |
| <b>Präsenzzeit Modul insgesamt</b>          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |            |                            | <b>56 h</b>                              |

## wir842 - Banking

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                         |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Module label</b>                         | Banking                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                         |
| <b>Modulkürzel</b>                          | wir842                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                         |
| <b>Credit points</b>                        | 6.0 KP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                         |
| <b>Workload</b>                             | 180 h                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                         |
| <b>Verwendbarkeit des Moduls</b>            | <ul style="list-style-type: none"> <li>• Master Applied Economics and Data Science (Master) &gt; Specialization</li> <li>• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) &gt; Mastermodule</li> <li>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule AFT - BWL</li> <li>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - BWL</li> <li>• Master's Programme Business Informatics (Master) &gt; Module der Wirtschafts- und Rechtswissenschaften (Master)</li> </ul> |                                                                                                         |
| <b>Zuständige Personen</b>                  | <ul style="list-style-type: none"> <li>• Prokop, Jörg (module responsibility)</li> <li>• Lehrenden, Die im Modul (Prüfungsberechtigt)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                         |
| <b>Prerequisites</b>                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                         |
| <b>Skills to be acquired in this module</b> | <p>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.</p>                                                                                                                                                      |                                                                                                         |
| <b>Module contents</b>                      | <p>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..</p>                                                                                                                                                                                                                                                                                                                           |                                                                                                         |
| <b>Literatureempfehlungen</b>               | <ul style="list-style-type: none"> <li>• Arnold: Modern Financial Markets &amp; Institutions: a practical perspective, latest edition, Pearson</li> <li>• Berger / Molyneux / Wilson (Eds.): The Oxford Handbook of Banking, latest edition, Oxford University Press</li> <li>• de Haan / Oosterloo / Schoenmaker: Financial Markets and Institutions – A European Perspective, latest edition, Cambridge</li> <li>• Hartmann-Wendels / Pfingsten / Weber: Bankbetriebslehre, latest edition, Springer</li> <li>• Tolkmitt: Neue Bankbetriebslehre, latest edition, Gabler</li> </ul> <p>Further readings may be announced during the course.</p>        |                                                                                                         |
| <b>Links</b>                                | <a href="http://www.uni-oldenburg.de/fiwi_bbl/">http://www.uni-oldenburg.de/fiwi_bbl/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                         |
| <b>Languages of instruction</b>             | German, English                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                         |
| <b>Duration (semesters)</b>                 | 1 Semester                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                         |
| <b>Module frequency</b>                     | jährlich                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                         |
| <b>Module capacity</b>                      | unlimited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                         |
| <b>Examination</b>                          | <b>Prüfungszeiten</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Type of examination</b>                                                                              |
| <b>Final exam of module</b>                 | 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 |
| <b>Lehrveranstaltungsform</b>               | Lecture                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                         |
| <b>SWS</b>                                  | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                         |
| <b>Frequency</b>                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                         |
| <b>Workload Präsenzzeit</b>                 | 56 h                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                         |

## wir847 - Advanced Managerial Accounting

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |                                                                                                         |                                   |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------------------------------------------------------------------------------------------------------|-----------------------------------|
| <b>Module label</b>                         | Advanced Managerial Accounting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |                                                                                                         |                                   |
| <b>Modulkürzel</b>                          | wir847                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |                                                                                                         |                                   |
| <b>Credit points</b>                        | 6.0 KP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |                                                                                                         |                                   |
| <b>Workload</b>                             | 180 h                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |                                                                                                         |                                   |
| <b>Verwendbarkeit des Moduls</b>            | <ul style="list-style-type: none"> <li>• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) &gt; Mastermodule</li> <li>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule AFT - BWL</li> <li>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - BWL</li> <li>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule UF - BWL</li> </ul> |     |                                                                                                         |                                   |
| <b>Zuständige Personen</b>                  | <ul style="list-style-type: none"> <li>• Sextroh, Christoph (module responsibility)</li> <li>• Lehrenden, Die im Modul (Prüfungsberechtigt)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                         |     |                                                                                                         |                                   |
| <b>Prerequisites</b>                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |                                                                                                         |                                   |
| <b>Skills to be acquired in this module</b> | <p>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.</p>                                                                                                                |     |                                                                                                         |                                   |
| <b>Module contents</b>                      | <ul style="list-style-type: none"> <li>- Theory and concept of managerial accounting</li> <li>- Profit planning</li> <li>- Budgeting</li> <li>- Ratios and financial analysis</li> <li>- Operating performance measures</li> <li>- Cash flow and segment reporting</li> <li>- paper discussion on current and special issues.</li> </ul>                                                                                                                                                                                                                       |     |                                                                                                         |                                   |
| <b>Literatureempfehlungen</b>               | Garrison, Ray H. et al., Managerial Accounting, latest version.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |                                                                                                         |                                   |
| <b>Links</b>                                | <a href="http://uol.de/accounting">http://uol.de/accounting</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |                                                                                                         |                                   |
| <b>Languages of instruction</b>             | German, English                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |                                                                                                         |                                   |
| <b>Duration (semesters)</b>                 | 1 Semester                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |                                                                                                         |                                   |
| <b>Module frequency</b>                     | jährlich                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |                                                                                                         |                                   |
| <b>Module capacity</b>                      | unlimited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |     |                                                                                                         |                                   |
| Examination                                 | Prüfungszeiten                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     | Type of examination                                                                                     |                                   |
| <b>Final exam of module</b>                 | vary according to type of examination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     | term paper or seminar paper and presentation or written exam or oral exam or portfolio or project paper |                                   |
| Lehrveranstaltungsform                      | Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | SWS | Frequency                                                                                               | Workload of compulsory attendance |
| Lecture                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2   |                                                                                                         | 28                                |
| Exercises                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2   |                                                                                                         | 28                                |
| <b>Präsenzzeit Modul insgesamt</b>          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |                                                                                                         | <b>56 h</b>                       |

## wir851 - Corporate Governance and Control

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                            |                  |                                          |
|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|------------------|------------------------------------------|
| <b>Module label</b>                         | Corporate Governance and Control                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                            |                  |                                          |
| <b>Modulkürzel</b>                          | wir851                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                            |                  |                                          |
| <b>Credit points</b>                        | 6.0 KP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                            |                  |                                          |
| <b>Workload</b>                             | 180 h                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                            |                  |                                          |
| <b>Verwendbarkeit des Moduls</b>            | <ul style="list-style-type: none"> <li>• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) &gt; Mastermodule</li> <li>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule AFT - BWL</li> <li>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule UF - BWL</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                            |                  |                                          |
| <b>Zuständige Personen</b>                  | <ul style="list-style-type: none"> <li>• Sextroh, Christoph (module responsibility)</li> <li>• Lehrenden, Die im Modul (Prüfungsberechtigt)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                            |                  |                                          |
| <b>Prerequisites</b>                        | none                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                            |                  |                                          |
| <b>Skills to be acquired in this module</b> | <p>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.</p> |                                                                                                            |                  |                                          |
| <b>Module contents</b>                      | <p>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:</p> <ul style="list-style-type: none"> <li>• SWOT-Analysis</li> <li>• Porter's Five Forces Model</li> <li>• Portfolio Analysis</li> <li>• Strategic Cost Management</li> <li>• Linear Programming</li> <li>• Break-Even Analysis</li> <li>• Value Based Management</li> <li>• Ratio Analysis</li> <li>• Balanced Scorecard</li> <li>• Variance Analysis</li> </ul>                                                                                                                                                                                                                                                                                                                                      |                                                                                                            |                  |                                          |
| <b>Literatureempfehlungen</b>               | <p>Fischer, T.M., Möller, K., &amp; Schultze, W. (2015). Controlling - Grundlagen, Instrumente und Entwicklungsperspektiven (2nd Ed.). Stuttgart: Schäffer-Poeschel.</p> <p>Britzelmaier, B. (2013). Controlling – Grundlagen, Praxis, Handlungsfelder. München: Pearson-Education</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                            |                  |                                          |
| <b>Links</b>                                | <a href="http://www.uni-oldenburg.de/accounting/">http://www.uni-oldenburg.de/accounting/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                            |                  |                                          |
| <b>Languages of instruction</b>             | German, English                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                            |                  |                                          |
| <b>Duration (semesters)</b>                 | 1 Semester                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                            |                  |                                          |
| <b>Module frequency</b>                     | jährlich                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                            |                  |                                          |
| <b>Module capacity</b>                      | unlimited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                            |                  |                                          |
| <b>Examination</b>                          | <b>Prüfungszeiten</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Type of examination</b>                                                                                 |                  |                                          |
| <b>Final exam of module</b>                 | at the end of the semester                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1 Hausarbeit oder 1 Referat oder 1 Klausur oder 1 mündliche Prüfung oder 1 Portfolio oder 1 Projektbericht |                  |                                          |
| <b>Lehrveranstaltungsform</b>               | <b>Comment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>SWS</b>                                                                                                 | <b>Frequency</b> | <b>Workload of compulsory attendance</b> |

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| Lehrveranstaltungsform             | Comment | SWS | Frequency | Workload of compulsory attendance |
|------------------------------------|---------|-----|-----------|-----------------------------------|
| Lecture                            |         | 2   |           | 28                                |
| Exercises                          |         | 2   |           | 28                                |
| <b>Präsenzzeit Modul insgesamt</b> |         |     |           | <b>56 h</b>                       |

## wir083 - Purchasing, Operations, and Logistics Management

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |                     |                                   |
|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------------------|-----------------------------------|
| <b>Module label</b>                         | Purchasing, Operations, and Logistics Management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |                     |                                   |
| <b>Modulkürzel</b>                          | wir083                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |                     |                                   |
| <b>Credit points</b>                        | 6.0 KP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |                     |                                   |
| <b>Workload</b>                             | 180 h                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |                     |                                   |
| <b>Verwendbarkeit des Moduls</b>            | <ul style="list-style-type: none"> <li>• Bachelor's Programme Business Administration and Law (Bachelor) &gt; Aufbaubereich Wirtschaftswissenschaften</li> <li>• Bachelor's Programme Business Informatics (Bachelor) &gt; Aufbaucurriculum - Pflichtbereich</li> <li>• Bachelor's Programme Economics and Business Administration (Bachelor) &gt; Aufbaumodule</li> <li>• Bachelor's Programme Sustainability Economics (Bachelor) &gt; Wahlpflichtbereich</li> <li>• Dual-Subject Bachelor's Programme Economics and Business Administration (Bachelor) &gt; Aufbaumodule</li> <li>• Dual-Subject Bachelor's Programme Economics and Business Administration (Bachelor) &gt; Schwerpunkt Management und Ökonomie</li> <li>• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) &gt; Mastermodule</li> </ul> |     |                     |                                   |
| <b>Zuständige Personen</b>                  | <ul style="list-style-type: none"> <li>• Lehrenden, Die im Modul (Prüfungsberechtigt)</li> <li>• Busse, Christian (module responsibility)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |                     |                                   |
| <b>Prerequisites</b>                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |                     |                                   |
| <b>Skills to be acquired in this module</b> | Students obtain an overview of the most important operational functions of an industrial or service company. These are procurement, production and logistics. Students will get to know typical operational challenges and familiarize themselves with established approaches and methods for analyzing and improving procurement, production and logistics operations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |                     |                                   |
| <b>Module contents</b>                      | The module comprises a lecture (course number 2.02.231) and an accompanying tutorial (course numbers 2.02.231a to 2.02.231j). The lecture is based on the text book "Grundzüge der Beschaffung, Produktion und Logistik" by Kummer, Grün und Jammerneegg in the third edition of 2013 and the associated workbook, as well as partly on the text book "Operations Management: Konzepte, Methoden und Anwendungen" by Thonemann in the third edition of 2015. The purpose of the lecture is to explain the fundamental problems and their solutions theoretically. The tutorials focus on application and practice and offer time for questions. There are no formal or content-related participation or entrance requirements.                                                                                                                                                           |     |                     |                                   |
| <b>Literaturempfehlungen</b>                | Kummer, S., Grün, O. und Jammerneegg, W. (2013): Grundzüge der Beschaffung, Produktion und Logistik (3. Auflage), Pearson Thonemann, U. (2015): Operations Management (3. Auflage), Pearson.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |     |                     |                                   |
| <b>Links</b>                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |                     |                                   |
| <b>Language of instruction</b>              | German                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |                     |                                   |
| <b>Duration (semesters)</b>                 | 1 Semester                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |     |                     |                                   |
| <b>Module frequency</b>                     | jährlich                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |                     |                                   |
| <b>Module capacity</b>                      | unlimited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |                     |                                   |
| <b>Reference text</b>                       | The module takes place in the summer semester. Please refer to the syllabus available via Stud.IP for a more detailed description of content and procedure.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |                     |                                   |
| Examination                                 | Prüfungszeiten                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     | Type of examination |                                   |
| <b>Final exam of module</b>                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     | KL                  |                                   |
| Lehrveranstaltungsform                      | Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | SWS | Frequency           | Workload of compulsory attendance |
| Lecture                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2   | SoSe und WiSe       | 28                                |
| Tutorial                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2   | SoSe und WiSe       | 28                                |
| <b>Präsenzzeit Modul insgesamt</b>          | 56 h                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |                     |                                   |

## wir807 - Taxation and Tax Law I

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                            |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| <b>Module label</b>                         | Taxation and Tax Law I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                            |
| <b>Modulkürzel</b>                          | wir807                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                            |
| <b>Credit points</b>                        | 6.0 KP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                            |
| <b>Workload</b>                             | 180 h                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                            |
| <b>Verwendbarkeit des Moduls</b>            | <ul style="list-style-type: none"> <li>• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) &gt; Mastermodule</li> <li>• Master's programme Business Administration: Management and Law (Master) &gt; Basismodule</li> <li>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule AFT - Recht</li> <li>• Master's programme Business Administration: Management and Law (Master) &gt; Schwerpunktmodule RdW - Recht</li> </ul>                                                                                                                                                                               |                            |
| <b>Zuständige Personen</b>                  | <ul style="list-style-type: none"> <li>• Dittmer, Jochen (module responsibility)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                            |
| <b>Prerequisites</b>                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                            |
| <b>Skills to be acquired in this module</b> | <p>The aim of the course is to provide students with a deep and thorough knowledge regarding</p> <ul style="list-style-type: none"> <li>• Tax accounting law and</li> <li>• Taxation procedures.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                            |
| <b>Module contents</b>                      | <p>The course provides a deep insight into<br/>Tax accounting law</p> <ul style="list-style-type: none"> <li>• Basics of tax accounting law</li> <li>• Principal values (cost of purchase/cost of manufacture, going concern value, fair market value)</li> <li>• Depreciation, subsidy regulations</li> <li>• Transfer of hidden reserves</li> <li>• Leasing</li> <li>• Provisions</li> </ul> <p>Taxation procedures</p> <ul style="list-style-type: none"> <li>• Overview about general fiscal law (AO) and tax court code (FGO)</li> <li>• Tax determination and taxing procedures</li> <li>• Types of taxing</li> <li>• Deadlines and extent of balances and tax assessments corrections</li> <li>• Interest yield</li> </ul> |                            |
| <b>Literatureempfehlungen</b>               | <ul style="list-style-type: none"> <li>• Falterbaum, Hermann (aktuelle Fassung): Buchführung und Bilanz</li> <li>• Rose, Gerd &amp; Watrin, Christoph (aktuelle Fassung): Abgabenordnung; mit Finanzgerichtsordnung</li> </ul> <p>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:</p> <ul style="list-style-type: none"> <li>• A collection of the most important tax laws (e.g. NWB-publisher) in current form</li> <li>• A loose-leaf collection of the tax regulations (e.g. Beck-publisher)</li> </ul>                                                                              |                            |
| <b>Links</b>                                | <a href="http://www.fwi-bbl.uni-oldenburg.de/">http://www.fwi-bbl.uni-oldenburg.de/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                            |
| <b>Language of instruction</b>              | German                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                            |
| <b>Duration (semesters)</b>                 | 1 Semester                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                            |
| <b>Module frequency</b>                     | jährlich                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                            |
| <b>Module capacity</b>                      | unlimited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                            |
| <b>Examination</b>                          | <b>Prüfungszeiten</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Type of examination</b> |
| <b>Final exam of module</b>                 | end of term                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | written exam               |
| <b>Lehrveranstaltungsform</b>               | Lecture                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                            |
| <b>SWS</b>                                  | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                            |
| <b>Frequency</b>                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                            |
| <b>Workload Präsenzzeit</b>                 | 56 h                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                            |

# Abschlussmodul

## mam - Master's Thesis Module

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

