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wir801 - Concepts of Organisation and Management

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Responsible persons

Breisig, Thomas (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)
Wengelowski, Peter (Module counselling)
Gilbert, Jonathan (Module counselling)
Breisig, Thomas (Module counselling)

Prerequisites

keine

Skills to be acquired in this module

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

Upon completion of the module, students will:

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

Module contents

Students receive deeper insights into concepts of organisation and management, including:

• Lean Management
• Change Management
• Quality Management
• Business Process Reengineering

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

Reader's advisory

Walter, S. (2009), Managementkonzepte von A bis Z, Managementtheorien, Führungsstrategien, Führungsstools, Gabal, Offenbach.

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

Links

www.uol.de/orgpers

Language of instruction

German

Duration (semesters)

1 Semester

Module frequency

jährlich

Module capacity

unlimited

Reference text

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

Modullevel / module level

je nach Studiengang Pflicht oder Wahlpflicht
<table>
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<th>Lehr-/Lernform / Teaching/Learning method</th>
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<td>Seminar paper or presentation or written exam or oral exam or portfolio or project report (will be determined and announced at the beginning of the semester by the lecturer)</td>
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**Total time of attendance for the module**: 56 h
**wir806 - Information Technology Law**

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<td>• Bachelor's Programme Computing Science (Bachelor) &gt; Wahlbereich Informatik, Kultur und Gesellschaft</td>
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<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule RdW - Recht</td>
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**Responsible persons**  
Lehrenden, Die im Modul (Authorized examiners)  
Louven, Sebastian (Module counselling)

**Prerequisites**

**Skills to be acquired in this module**  
Upon completion of the module, students will be able to:  
• deal with all legal questions arising from the use of information and communication technology in all sectors of society,  
• identify legal issues arising from the use of information and communication technology,  
• draft solutions for these legal questions.

**Module contents**  
Internet law; IT contracts law

**Reader's advisory**  
Köhler, Fetzer, Recht des Internet, 8. Aufl., 2016  
Redeker, IT-Recht, 6. Aufl., 2017

**Links**

**Language of instruction**  
German

**Duration (semesters)**  
1 Semester

**Module frequency**  
jährlich

**Module capacity**  
unlimited

**Modulart / module level**  
je nach Studiengang Pflicht oder Wahlpflicht

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

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**Total time of attendance for the module**  
56 h
**Module label**
Taxation and Tax Law I

**Module code**
wir807

**Credit points**
6.0 KP

**Workload**
180 h

**Applicability of the module**
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht

**Responsible persons**
Dittmer, Jochen (Module responsibility)

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

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

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

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

**Language of instruction**
German

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modullevel / module level**
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**Modular / typ of module**
je nach Studiengang Pflicht oder Wahlpflicht

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

**Vorkenntnisse / Previous knowledge**

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**Course type**
Lecture

**SWS**
4

**Frequency**

**Workload attendance**
56 h
**Multivariate Statistics**

**Module code**: wir808  
**Credit points**: 6.0 KP  
**Workload**: 180 h

### Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL) (MPO2020)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Nicht Informatik
- Master's Programme Environmental Modelling (Master) > Mastermodule
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

### Responsible persons
- Stecking, Ralf Werner (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)

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

### Module contents
- Various methods of quantitative data analysis such as:
  - Linear Regression,
  - Logistic Regression,
  - Linear Discriminant Analysis,
  - Principal Component Analysis,
  - Feature selection and evaluation methods.

### Reader's advisory

### Links
- Language of instruction: German
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Modulart / typ of module: MM-PB (Professionalsiationsbereichsmodul im Master)
- Lehr-/Lernform / Teaching/Learning method
- Vorkenntnisse / Previous knowledge

### Examination
- Time of examination: at the end of the semester
- Type of examination: written exam or oral exam

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**Total time of attendance for the module**: 56 h
Wir809 - Econometrics

Module label: Econometrics
Module code: wir809
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module:
- Bachelor's Programme Sustainability Economics (Bachelor) > Aufbaumodule
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

Responsible persons:
Lehrenden, Die im Modul (Authorized examiners)
Bitzer, Jürgen (Module responsibility)

Prerequisites:
Keine

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

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

Reader's advisory:

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

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

Reference text:

Module level / module level: ---
Modulart / typ of module: je nach Studiengang Pflicht oder Wahlpflicht
Lehr-/Lernform / Teaching/Learning method: Vorlesung und Übung

Vorkenntnisse / Previous knowledge: Statistik I und II, Mathematik für Ökonomen.

Examination:
- Time of examination: end of the semester
- Type of examination: written exam

Final exam of module:
- Lecture: SWS 2, Frequency 28
- Exercises: SWS 2, Frequency 28
- Total time of attendance for the module: 56 h
wir812 - Environmental Law

Module label | Environmental Law
---|---
Module code | wir812
Credit points | 6.0 KP
Workload | 180 h

**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule
- NM-Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule
- RdW - Recht
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Nicht Informatik
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

**Responsible persons**
- Meyerholt, Ulrich (Module counselling)
- Godt, Christine (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)

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

**Module contents**
The module comprises two courses, one of which will be taught by PD Dr. Meyerholt, and the other together with Prof. Godt.

- The first course deals with selected issues in environmental law. With the general structure of environmental law as a point of departure, the course content will be taught in a holistic manner that will also incorporate the leading decisions of the higher courts.
- The second course takes into consideration intra-disciplinary environmental law as situated between public and private economic law, whereby special focus will be laid on the European and international dimensions.

**Reader's advisory**

**Links**
- Language of instruction | German
- Duration (semesters) | 1 Semester
- Module frequency | jährlich
- Module capacity | unlimited
- Modullevel / module level | ---
- Modulart / typ of module | je nach Studiengang Pflicht oder Wahlpflicht

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

**Vorkenntnisse / Previous knowledge**

**Examination**
- Time of examination
- Type of examination

**Final exam of module**
- during term
- oral presentation and written script

**Course type**
- Lecture

**SWS**
- 4

**Frequency**
- SoSe oder WiSe

**Workload attendance**
- 56 h
wir815 - Modern Transformations of International and EU Economic Law

Module label: Modern Transformations of International and EU Economic Law

Module code: wir815

Credit points: 6.0 KP

Workload: 180 h

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht

Responsible persons:
Godt, Christine (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

Prerequisites

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

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

Reader's advisory

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

Language of instruction: English

Duration (semesters): 1 Semester Semester

Module frequency: jährlich

Module capacity: unlimited

Modullevel / module level: MM (Mastermodul / Master module)

Modulart / typ of module: Wahlpflicht / Elective

Lehr-/Lernform / Teaching/Learning method: 2 Vorlesungen

Vorkenntnisse / Previous knowledge
- Einführung in das Bürgerliche Recht (BM 1), Vertiefung im Bürgerlichen Recht (AM 3), Verwaltungsrecht (AM 1), Grundlage des EU-Wirtschaftsrechts und Grundzüge des Arbeitsrechts (BM 2).

Examination
- Time of examination: End of term (i.e. lecture period).
- Type of examination: The examination consists either of term papers or an end of term test. In the case of term papers, students will work on current decisions or policy papers that are to be analyzed and evaluated by processing secondary literature.

Course type: Lecture
<table>
<thead>
<tr>
<th>SWS</th>
<th>4</th>
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<tbody>
<tr>
<td>Frequency</td>
<td>WiSe</td>
</tr>
<tr>
<td>Workload attendance</td>
<td>56 h</td>
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</tbody>
</table>
## wir823 - International Finance and Exchange Rate Economics

<table>
<thead>
<tr>
<th>Module label</th>
<th>International Finance and Exchange Rate Economics</th>
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<tbody>
<tr>
<td>Module code</td>
<td>wir823</td>
</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
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</table>
| Applicability of the module         | • kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics  
• Master Applied Economics and Data Science (Master) > Economics  
• Master’s Programme Business Administration, Economics and Law (Master) > Basismodule  
• Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - VWL  
• Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MPO2020)  
• Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL) (MPO2020) |
| Responsible persons                 | Trautwein, Hans-Michael (Module responsibility)  
Trautwein, Hans-Michael (Authorized examiners)  
Trautwein, Hans-Michael (Module counselling) |
| Prerequisites                       |                                                  |
| Skills to be acquired in this module| • Understanding of exchange rates as strategic prices in open economies.  
• Understanding of the interdependence of balance-of-payments constraints and exchange rates.  
• Capability to discuss different models of exchange rate determination.  
• Ability to research data and evaluate the literature on specific aspects of financial market globalization and strategies of exchange-rate policy.  
• Understanding of the history of fixed-exchange-rate systems.  
• Ability to relate the importance of historical experience in international monetary and financial economics. |
| Module contents                     | The lectures address the following issues:  
• exchange rates and the balance of payments,  
• open-economy macroeconomics,  
• exchange rate determination,  
• international financial markets,  
• fixed-exchange-rate systems,  
• currency crises,  
• optimum currency areas and monetary integration,  
• choice of exchange rate regime,  
• financial market regulation. |
| Reader's advisory                   | Selected chapters from:  
And other specific readings for the seminar papers. |
| Links                               |                                                  |
| Language of instruction             | English                                          |
| Duration (semesters)                | 1 Semester                                       |
| Module frequency                    | jährlich                                         |
| Module capacity                     | unlimited                                        |
| Reference text                      | • Mitarbeit in Vorlesung und Seminar ist Pflicht für den Erwerb eines Leistungsnachweises.  
• Das Seminar wird in der Form eines Blockseminars abgehalten.  
• Es gibt eine Vorbesprechung Anfang des Semesters, in der die Themen vergeben werden. |
<table>
<thead>
<tr>
<th>Modullevel / module level</th>
<th>Modulart / typ of module</th>
<th>je nach Studiengang Pflicht oder Wahlpflicht</th>
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<tr>
<td>Lehr-/Lernform / Teaching/Learning method</td>
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<tr>
<td>Vorkenntnisse / Previous knowledge</td>
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<tr>
<td>Examination</td>
<td>Time of examination</td>
<td>Type of examination</td>
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<td><strong>Final exam of module</strong></td>
<td>Während der Vorlesungszeit</td>
<td>Referat oder mündliche Prüfung</td>
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<tr>
<td>Course type</td>
<td>Comment</td>
<td>SWS</td>
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<tr>
<td>Lecture</td>
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<td>28</td>
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<tr>
<td>Seminar</td>
<td>2</td>
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<tr>
<td>Total time of attendance for the module</td>
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<td>56 h</td>
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## wir858 - Capital market law, insolvency law

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<tr>
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<th>Capital market law, insolvency law</th>
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<td>wir858</td>
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<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
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</table>

### Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule "Recht der Wirtschaft" (RdW) (MPO2020)

### Responsible persons
- Rott, Peter (Module responsibility)
- Lehrenden, Die im Modul (Module counselling)
- Lehrenden, Die im Modul (Authorized examiners)

### Prerequisites

### Skills to be acquired in this module
Upon completion of the module, students will be able to:

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

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

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

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

### Reader's advisory
Current literature references are given in the events.

### Links
- Language of instruction: German
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Module level / module level: je nach Studiengang Pflicht oder Wahlpflicht

### Examination
- Time of examination: end of semester
- Type of examination: seminar paper and presentation or
<table>
<thead>
<tr>
<th>Examination</th>
<th>Time of examination</th>
<th>Type of examination</th>
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<td>term paper or oral exam</td>
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<tr>
<td>Course type</td>
<td>Lecture</td>
<td></td>
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<tr>
<td>SWS</td>
<td>4</td>
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<tr>
<td>Frequency</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Workload attendance</td>
<td>56 h</td>
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</tbody>
</table>
wir874 - Advanced Microeconomics

Module label: Advanced Microeconomics
Module code: wir874
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module:
- Master Applied Economics and Data Science (Master) > Economics
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)

Responsible persons:
Helm, Carsten (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)
Lehrenden, Die im Modul (Module counselling)

Prerequisites: keine

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

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

In both parts, there is a tutorial. Here students largely independently apply the acquired knowledge to different situations of strategic interaction in economics and present their results.

Reader's advisory:

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

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

Modulart / typ of module: je nach Studiengang Pflicht oder Wahlpflicht
Lehr-/Lernform / Teaching/Learning method:

Vorkenntnisse / Previous knowledge:

Examination:
Time of examination: Type of examination
Final exam of module:
At the end of the lecture period. In consultation with the students, the exam can be split in two parts (part 1: mid-term, part 2: end of lecture period) exam

Course type:
Comment:
SWS
Frequency
Workload of compulsory attendance
Course or seminar:
4
WiSe
56
Exercises:
--
0

Total time of attendance for the module:
56 h
wir894 - Econometrics of Policy Evaluation

Module label: Econometrics of Policy Evaluation  
Module code: wir894  
Credit points: 6.0 KP  
Workload: 180 h  

**Applicability of the module**  
- Master Applied Economics and Data Science (Master) > Empirical Methods  
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule  
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

**Responsible persons**  
Huse, Cristian (Module responsibility)  
Huse, Cristian (Module counselling)

**Prerequisites**

**Skills to be acquired in this module**  
Be able to conceptually understand and apply key empirical methods used by any economist (and other professionals) in the evaluation of policies.  
Be able to perform and critically evaluate an empirical analysis.

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

**Reader's advisory**  

**Links**

**Language of instruction**  
English

**Duration (semesters)**  
1 Semester

**Module frequency**

**Module capacity**  
60

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

**Modulart / typ of module**  
Pflicht o. Wahlpflicht / compulsory or optional

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

**Vorkenntnisse / Previous knowledge**

**Examination**  
Time of examination: At the end of the lecture period  
Type of examination: Portfolio

**Course type**  
Lecture

**SWS**  
4

**Frequency**  
SoSe oder WiSe

**Workload attendance**  
56 h
The aim of the course is to acquire an understanding of key issues of competition theory and competition policy. This comprises the fundamentals of industrial economics, the tradeoff between market power and efficiency, and the practice of competition policy in Europe.

The module consists of two courses. Course A deals with the theory of monopoly, the theory of oligopoly, cartels and market entry and the welfare analysis of market structure. Course B deals with topics in international regulatory and competition policy, especially monopoly regulation, economies of scale vs. market power in transnational markets, aims and instruments of European regulatory and competition policy.

**Schwerpunktmodule NM-BWL**

**wir831 - Corporate Social Responsibility**

<table>
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<th>Module label</th>
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<tr>
<td>Module code</td>
<td>wir831</td>
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<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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**Applicability of the module**

- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt “China - Wirtschaft und Sprache” (CHI) - Kernmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Sustainability Economics and Management (Master) > Akzentmodule

**Responsible persons**

Hoppmann, Jörn (Module responsibility)

**Prerequisites**

Lehrenden, Die im Modul (Authorized examiners)

**Skills to be acquired in this module**

The students should...

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

**Module contents**

The module “CSR” provides an overview of the debates on the social responsibility of firms. The first session will briefly introduce the historical debate on Corporate Social Responsibility and Corporate Sustainability and delineate important concepts. The following sessions will use concrete company case studies as a basis for a critical discussion of central questions in the context of corporate social responsibility and sustainability. Questions that will be discussed are, amongst others:

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

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

**Reader’s advisory**

Aguinis, H., & Glavas, A. (2012): What we know and don’t know about corporate social


Links
Language of instruction German
Duration (semesters) 1 Semester
Module frequency Anually
Module capacity unlimited
Modullevel / module level BC (Basicscurriculum / Base curriculum)
Modulart / typ of module je nach Studiengang Pflicht oder Wahlpflicht
Lehr-/Lernform / Teaching/Learning method VL (2 SWS), SE (2 SWS)

Vorkenntnisse / Previous knowledge

Final exam of module Zum Ende des Semesters Portfolio

Course type Comment SWS Frequency Workload of compulsory attendance
Lecture 2 28
Seminar 2 28

Total time of attendance for the module 56 h
In today's highly dynamic business environment, innovation is the key to the success of most firms. Moreover, technological and organizational innovations represent valuable instruments for achieving progress toward sustainable development. Against this background, this module familiarizes students with the tools and processes for managing innovation and for developing overall more innovative firms. The module comprises a lecture and a seminar. In the lecture, students become acquainted with the drivers to and role of innovation; they learn about designing innovative firms and developing innovation strategies; they get to know the different sources of innovation; they familiarize themselves with the methods for choosing between alternative planned innovations; they learn how innovation is implemented; and they understand how innovation benefits are exploited. The accompanying seminar is supposed to familiarize the students with select advanced topics surrounding the management of innovation. Moreover, the students train their skills in working in teams, in working with scientific literature, in academic writing, and in presenting in front of a large audience.

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

Reader's advisory

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

Module frequency
1 Semester

Module capacity
unlimited

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

Modullevel / module level
MM (Mastermodul / Master module)

Modulart / typ of module
Wahlpflicht / Elective

Vorkenntnisse / Previous knowledge

Examination
Time of examination
Type of examination
Final exam of module
KL
Course type
Comment
SWS
Frequency
Workload of compulsory attendance
Lecture
2
SoSe oder WiSe
28
Seminar
2
SoSe oder WiSe
28

Total time of attendance for the module
56 h
Module label: Digital Transformation: Strategies and Sustainability
Module code: wir886
Credit points: 6.0 KP
Workload: 180 h
   4 SWS (56h)
Applicability of the module:
- Master Applied Economics and Data Science (Master) > Specialization
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPQ2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Responsible persons:
Lehrenden, Die im Modul (Authorized examiners)
Hoppmann, Jörn (Module responsibility)

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

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

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

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

Reader's advisory:

Links:
Language of instruction: English
Duration (semesters): 1 Semester
Module frequency: Annually
Module capacity: 40
Reference text: Das Modul sollte im 2. Semester besucht werden.
Module level / module level: EB (Ergänzungsbereich / Complementary)
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**Module label**
International Sustainability Management

**Module code**
wir902

**Credit points**
6.0 KP

**Workload**
180 h

**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules
- Master's Programme Water and Coastal Management (Master) > Socioeconomics

**Responsible persons**
Siebenhüner, Bernd (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)
Wegner, Aikje (Authorized examiners)
Sievers-Glotzbach, Stefanie (Authorized examiners)

**Prerequisites**
No

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

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

**Reader's advisory**
BMU/BDI (Eds.) 2002: Sustainability Management in Business Enterprises. CSM, University of Lueneburg (Schaltegger, Herzig, Kleiber, Müller), http://www2.leuphana.de/umanagement/csm/content/nama/downloads/pdf-dateien/nmu_fs_engl_final.pdf
Charter, Martin/Tischner, Ursula (Eds.) (2001): Sustainable Solutions, Developing Products and Services for the Future, Sheffield: Greenleaf;
Hutchinson, Andrew, and Frances Hutchinson, 1997 Environmental Business Management: Sustainable Development in the New Millennium. London u.a.: McGraw-Hill;

**Links**

**Language of instruction**
English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modullevel / module level**
BM (Basismodul / Base)

**Modulart / typ of module**
je nach Studiengang Pflicht oder Wahlpflicht
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Total time of attendance for the module: 56 h
**wir913 - Practical Project in Sustainability Economics and Management**

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

**Module code**
wir913

**Credit points**
6.0 KP

**Workload**
180 h

**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Sustainability Economics and Management (Master) > Akzentmodule

**Responsible persons**
Siebenhüner, Bernd (Authorized examiners)

Busse, Christian (Authorized examiners)

Siebenhüner, Bernd (Module responsibility)

**Prerequisites**
No

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

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

The module’s intention is to integrate current research activities of the University from the research areas of sustainability, economics and management into teaching activities. The Module provides students the possibility to actively participate in current research at Oldenburg University. The module’s seminars each year deal with different projects and are thus designed each year by a different group of Oldenburg located researchers.

This teaching concept provides the interface between theory and application of scientific theories into research practise. Thus, this module also introduces research work at universities in general.

**Reader's advisory**
Depending on the topic and content of each seminar

**Links**

**Language of instruction**
English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module level / module level**
je nach Studiengangs Pflicht oder Wahlpflicht

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

**Vorkenntnisse / Previous knowledge**

**Examination**

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

**Type of examination**
KL

**Course type**
Course or seminar

**SWS**
4

**Frequency**
SoSe und WiSe

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

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### Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule N-M-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Socioeconomics

### Responsible persons
- Siebenhüner, Bernd (Authorized examiners)
- Sievers-Glotzbach, Stefanie (Authorized examiners)
- Wolter, Hendrik (Authorized examiners)
- Siebenhüner, Bernd (Module responsibility)

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

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

### Reader's advisory
Depending on the topic and content of each seminar

### Links
- Language of instruction: English
- Duration (semesters): 1 Semester
- Module frequency: yearly
- Module capacity: unlimited
- Modulelevel / module level: EB (Ergänzungsbereich / Complementary)
- Modulart / typ of module: Wahlpflicht / Elective

### Vorkenntnisse / Previous knowledge

### Examination
- Time of examination
- Type of examination

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

### Course type
- Seminar

### SWS
- 4

### Frequency

### Workload attendance
- 56 h
Module label: Sustainable Supply Chain Management

Module code: wir921

Credit points: 6.0 KP

Workload: 180 h

Applicability of the module:
- Master Applied Economics and Data Science (Master) > Specialization
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Sustainability Economics and Management (Master) > Akzentmodule

Responsible persons:
- Busse, Christian (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)
- Busse, Christian (Module counselling)

Prerequisites:

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

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

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

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

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

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

Links:
- Language of instruction: English
- Duration (semesters): 1 Semester
- Module frequency: Yearly in the summer term
- Module capacity: unlimited
- Reference text: This module is offered in the summer term. For a more detailed description of course content and organization, please note the syllabus that will be made available via Stud.IP before the beginning of the course.
- Modullevel / module level: MM (Mastermodul / Master module)
- Modulart / typ of module: Wahlpflicht / Elective
- Lehr-/Lernform / Teaching/Learning method: Lectures and seminar sessions will be completely intertwined
- Vorkenntnisse / Previous knowledge: There are no formal or informal prerequisites. Basic knowledge of business and management, corporate sustainability, and supply chain and operations management is advantageous. Familiarity with management theories and research methods will also help students.
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<th>Type of examination</th>
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<td>Seminar</td>
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**Total time of attendance for the module** 56 h
**wir923 - Advanced Research Topics in Sustainable Supply Chain Management**

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<tr>
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<td>Workload</td>
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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Responsible persons**
- Busse, Christian (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)
- Dahiya, Satwant (Module counselling)

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

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

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

**Reader's advisory**
Selected scholarly research articles will be used throughout the module.

**Links**
- Language of instruction: English
- Duration (semesters): 1 Semester
- Module frequency: Irregular frequency
- Module capacity: 15
- Modullevel / module level: EB (Ergänzungsbereich / Complementary)
- Modulart / type of module: Wahlmodul / Opportunity
- Lehr-/Lernform / Teaching/Learning method: Completely online (as of 2020)
- Vorkenntnisse / Previous knowledge: In-depth knowledge of the module “Sustainable Supply Chain Management”

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

**Course type**
- Seminar

**SWS**
- 4

**Frequency**
- SoSe oder WiSe

**Workload attendance**
- 56 h
### wir925 - Innovations for Sustainable Operations

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| Applicability of the module | Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL  
|               | Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL  
|               | Master's Programme Sustainability Economics and Management (Master) > Additional Modules |
| Responsible persons | Busse, Christian (Module responsibility)  
|                   | Lehrenden, Die im Modul (Authorized examiners)  
|                   | Dahiya, Satwant (Module counselling) |
| Prerequisites    | Erfolgreiche Belegung mindestens eines der Module „Sustainable Supply Chain Management” (wir921), „Supply Chain Management“ (wir899), „Operations Management“ (wir896) und „Innovation Management“ (wir832) |
| Skills to be acquired in this module | Students become acquainted with emergent innovations for sustainable operations, they evaluate such innovations and (co-)design others. They learn to evaluate their actual or conjectured economic, social and/or ecologic effectiveness, drawing on the design science framework and/or theoretical discourses in the field |
| Module contents | The module helps students to specialize on the intersection of operations and supply chain management, sustainability management, and innovation management. The specific topics align closely with the most up-to-date applied research topics. |
| Reader's advisory | Selected scholarly research articles will be used throughout the module |
| Links |  |
| Languages of instruction | German, English |
| Duration (semesters) | 1 Semester |
| Module frequency | Irregular frequency |
| Module capacity | 15 |
| Modullevel / module level | EB (Ergänzungsbereich / Complementary) |
| Modulart / typ of module | Wahlmodul / Opportunity |
| Lehr-/Lernform / Teaching/Learning method | Completely online (as of 2020) |
| Vorkenntnisse / Previous knowledge | In-depth knowledge of at least one of the modules „Sustainable Supply Chain Management” (wir921), „Supply Chain Management” (wir899), „Operations Management” (wir896) und „Innovation Management” (wir832) |
| Examination | Time of examination  
|             | Type of examination |
| Final exam of module | Portfolio or Report or Presentation (depending on the specific courses offered) |
| Course type | Seminar |
| SWS | 4 |
| Frequency | SoSe oder WiSe |
| Workload attendance | 56 h |
**wir939 - Topics in Sustainability Economics and Management II**

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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Socioeconomics

**Responsible persons**
- Siebenhüner, Bernd (Authorized examiners)
- Sievers-Glotzbach, Stefanie (Authorized examiners)
- Wolter, Hendrik (Authorized examiners)
- Siebenhüner, Bernd (Module responsibility)

**Prerequisites**
No

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

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

**Reader's advisory**
Depending on the topic and content of each seminar

**Links**
- Language of instruction: English
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Modulart / module level: je nach Studiengang Pflicht oder Wahlpflicht
- Lehr-/Lernform / Teaching/Learning method: two seminars

**Vorkenntnisse / Previous knowledge**

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<th>Type of examination</th>
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<td>Term paper, presentation or oral exam</td>
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**Course type**
Seminar

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# wir938 - Eco-Venturing

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| Applicability of the module | Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmoddle NM-BWL  
Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmoddle RdW - BWL  
Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmoddle UF - BWL  
Master's Programme Sustainability Economics and Management (Master) > Additional Modules |
| Responsible persons | Fichter, Klaus (Module counselling)  
Lehrenden, Die im Modul (Authorized examiners)  
Fichter, Klaus (Module responsibility) |
| Prerequisites | none         |
| Skills to be acquired in this module | The main target of the "Eco-Venturing" module is to develop entrepreneurial skills for the development and implementation of environmental innovations and sustainable business ideas. These include:  
• the ability to identify new solution needs in the context of sustainable development and the sustainable development goals set by the United Nations,  
• Knowledge and skills for the entrepreneurial development and implementation of innovative solutions,  
• Knowledge and skills for systematically combining economic (Eco-nomical) and ecological (Eco-logical) objectives and  
• the ability to strategically develop "green" business areas and markets.  
• The entrepreneurial development and implementation of environmental innovations can relate both to the establishment of new companies and organisations and to the development of new solutions and business ideas within the framework of established companies and organisations (corporate venturing). |
| Module contents | The main focus of the Eco-Venturing module is the development of new or established business start-up concepts. Under the guidance of their lecturer, participants will work together with selected regional business partners who are both economically successful and contribute to the protection of the environment and the climate, to promote such start-up concepts. What these concepts have in common is that they address the issue of sustainability. |
| Reader's advisory | www.start-green.net/tools |
| Links | www.uni-oldenburg.de/innovation |
| Language of instruction | German |
| Duration (semesters) | 1 Semester |
| Module frequency | Immer im Wintersemester |
| Module capacity | 25 |
| Reference text | The module "Eco-Venturing" is part of the Master's programme "Sustainability Economics and Management (SEM)" and focuses on "Eco-Entrepreneurship". The module "Eco-Venturing" can be taken either individually or in combination with the two other modules of the study focus "Eco-Entrepreneurship" ("wir 920: Advanced Entrepreneurship", "wir 832: Innovation Management"). Two of the three modules must be taken in order to be recognised as a specialisation. The Eco-Venturing module is mandatory (cf. examination regulations for the Master's programme SEM, § 4, para. 4).  
The module Eco-Venturing is also available for students of the Master's programme WiRe in the ManECo area and can be credited as the module Advanced Entrepreneurship (wir849 Advanced Entrepreneurship). The same applies to students of the Master's programme in Business Informatics. Here it can also be proven as wir849 Advanced Entrepreneurship |
| Modullevel / module level | je nach Studiengang Pflicht oder Wahlpflicht |
| Lehr-/Lernform / Teaching/Learning method | Projektorientiertes Modul |
| Vorkenntnisse / Previous knowledge | Time of examination  
Type of examination  
Final exam of module  
Course type  
Comment  
SWS  
Frequency  
Workload of compulsory attendance |

4  
56
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<th>Frequency</th>
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Total time of attendance for the module
### Schwerpunktmodule NM-Recht

**wir812 - Environmental Law**

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<tr>
<td>Credit points</td>
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<tr>
<td>Workload</td>
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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPC2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Nicht Informatik
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

**Responsible persons**
- Meyerholt, Ulrich (Module counselling)
- Godt, Christine (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**

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

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

**Reader's advisory**

**Links**

**Language of instruction**
- German

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Modulart / module level**
- ---

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

**Vorkenntnisse / Previous knowledge**

**Examination**
- Time of examination: during term
- Type of examination: oral presentation and written script

**Course type**
- Lecture

**SWS**
- 4

**Frequency**
- SoSe oder WiSe

**Workload attendance**
- 56 h
**Module label**
Marine & Maritime Law

**Module code**
wir880

**Credit points**
6.0 KP

**Workload**
180 h

**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodul NM-Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodul RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule "Transnational Economics and Law" (TEL) (MPO2020)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Planning

**Responsible persons**
Godt, Christine (Module responsibility)

**Prerequisites**

**Skills to be acquired in this module**

Die Studierenden

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

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

- können Forschungsfragen interdisziplinär entwickeln und bearbeiten.

**Module contents**


**Reader's advisory**


**Links**

**Language of instruction**
English

**Duration (semesters)**
1 Semester

**Module frequency**
yährlich

**Module capacity**
unlimited

**Modullevel / module level**
SPM (SchwerpunktmODULE / Main emphasis)

**Modulart / typ of module**
Wahlpflicht / Elective

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

**Vorkenntnisse / Previous knowledge**

**Examining / Type of examination**

**Final exam of module**
Während der Vorlesungszeit Referat oder Hausarbeit oder mündliche Prüfung

**Course type**
Seminar
<table>
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wir881 - Energy Law

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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MPO2020)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Responsible persons**
Lehrenden, Die im Modul (Authorized examiners)
Meyerholt, Ulrich (Module counselling)
Godt, Christine (Module responsibility)

**Prerequisites**

**Skills to be acquired in this module**

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

**Module contents**

**Reader's advisory**

**Links**
Languages of instruction: German, English
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited
Module level / module level: MM (Mastermodul / Master module)
Modulart / typ of module: Wahlpflicht / Elective

**Vorkenntnisse / Previous knowledge**

**Examination**

**Course type**
Seminar
(2 SE)

**SWS**
4
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<td>Workload attendance</td>
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wir883 - Transnational Biodiversity and Genetic Resources Law

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<td>Workload</td>
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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule
  - NM-Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule
  - RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule
  - "Transnational Economics and Law" (TEL) (MPC2020)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Responsible persons**
- Kamau, Evanson (Module counselling)
- Lehrenden, Die im Modul (Authorized examiners)
- Godt, Christine (Module responsibility)

**Prerequisites**
- englische Sprachkenntnisse

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

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

**Reader's advisory**

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

**Language of instruction**
- English
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<th><strong>Duration (semesters)</strong></th>
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<td><strong>Module capacity</strong></td>
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<td><strong>Modullevel / module level</strong></td>
<td>MM (Mastermodul / Master module)</td>
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<td><strong>Modulart / typ of module</strong></td>
<td>Wahlpflicht / Elective</td>
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<td><strong>Lehr-/Lernform / Teaching/Learning method</strong></td>
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**Vorkenntnisse / Previous knowledge**

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<th>Type of examination</th>
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<td>Final exam of module</td>
<td>Während des Semesters</td>
<td>Hausarbeit oder Referat</td>
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</table>

**Course type**

- Seminar (2 SE)

**SWS**

- 4

**Frequency**

- SoSe und WiSe

**Workload attendance**

- 56 h
### Schwerpunktmodule NM-VWL

**wir889 - Applied Environmental Economics**

<table>
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<tr>
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**Applicability of the module**
- Master Applied Economics and Data Science (Master) > Economics
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-VWL
- Master's Programme Sustainability Economics and Management (Master) > Akzentmodule

**Responsible persons**
- Lehrenden, Die im Modul (Authorized examiners)
- Huse, Cristian (Module responsibility)
- Huse, Cristian (Module counselling)

**Prerequisites**

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

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

**Reader's advisory**


**Links**
- English
- Duration (semesters): 1 Semester
- Module capacity: 60
- Module level: MM (Mastermodul / Master module)
- Typ of module: Pflicht o. Wahlpflicht / compulsory or optional
- Teaching/Learning method: Lecture

**Vorkenntnisse / Previous knowledge**

<table>
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<th>Type of examination</th>
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<td>At the end of the lecture period</td>
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**Course type**
- Lecture

**SWS**
- 4

**Frequency**
- SoSe oder WiSe

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

<table>
<thead>
<tr>
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<td>{ Lecture: 3 SWS (42h)</td>
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<td>Exercise: 1 SWS (14h) }</td>
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**Applicability of the module**
- Master Applied Economics and Data Science (Master) > Economics
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-VWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL) (MPO2020)
- Master's Programme Computing Science (Master) > Nicht Informatik
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

**Responsible persons**
- Helm, Carsten (Module counselling)
- Lehrenden, Die im Modul (Module counselling)
- Lehrenden, Die im Modul (Authorized examiners)
- Helm, Carsten (Module responsibility)

**Prerequisites**
- Keine

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

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

**Reader's advisory**

**Links**
- Language of instruction: English
- Duration (semesters): 1 Semester
- Module frequency: Annually
- Module capacity: unlimited
- Module level / module level: je nach Studiengang Pflicht oder Wahlpflicht
- Lehr-/Lernform / Teaching/Learning method: Vorlesung und Übung / Lecture and exercise

**Vorkenntnisse / Previous knowledge**
- Examination
  - Time of examination: At the end of the lecture period
  - Type of examination: Written exam; bonus through solution of exercises

**Course type**
- Lecture: 2 SWS, Frequency: 28
- Exercises: 2 SWS, Frequency: 28

**Total time of attendance for the module**: 56 h
wir911 - Advanced Topics of Sustainability Economics

Module label: Advanced Topics of Sustainability Economics
Module code: wir911
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module:
- kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-VWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL) (MPO2020)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Responsible persons:
- Böhringer, Christoph (Module responsibility)
- Siebenhüner, Bernd (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)
- Riesenbeck, Lukas (Module counselling)

Prerequisites:
none

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

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

Reader's advisory:
- Perman et al (2003), Natural resource and Environmental Economics, Pearson, 3rd edition

Links:
- German, English

Duration (semesters):
1 Semester

Module frequency:
halbjährlich

Module capacity:
unlimited

Module level:
---

Moduleart / typ of module:
je nach Studiengang Pflicht oder Wahlpflicht

Lehr-/Lernform / Teaching/Learning method:

Vorkenntnisse / Previous knowledge:

Examination:
Time of examination: end of semester
Type of examination: written exam

Course type:
- Lecture: 2 SWS, 28 Frequency, 28 Workload of compulsory attendance
- Exercises: 2 SWS
- Seminar

Total time of attendance for the module:
56 h
Schwerpunktmodule NM - interdisziplinär

inf651 - Environmental Management Information Systems I

<table>
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<tr>
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<tr>
<td>Workload</td>
<td>180 h</td>
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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM - interdisziplinär
- Master's Programme Business Informatics (Master) > Akzentsetzungsmodul der Informatik
- Master's Programme Computing Science (Master) > Angewandte Informatik
- Master's Programme Environmental Modelling (Master) > Mastermodule
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Responsible persons**
Marx Gomez, Jorge (Module responsibility)

Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**

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

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

**Methodological competence**
The students:
- implement CEMIS
- apply different techniques and methods to case studies
- develop new case studies in teams

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

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

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

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

Reader's advisory


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

Language of instruction
German

Duration (semesters)
1 Semester

Module frequency
jährlich

Module capacity
unlimited

Module level / module level
AS (Akzentsetzung / Accentuation)

Module type / typ of module
je nach Studiengang Pflicht oder Wahlpflicht

Teaching/Learning method
V+Ü

Previous knowledge

Examination
-

Type of examination
-

Exercises and written exam (max. 120 min.)

Course type
Lecture
Exercises

Workload of compulsory attendance
28
28

Total time of attendance for the module
56 h
inf659 - Environmental Management Information Systems II

Module label: Environmental Management Information Systems II
Module code: inf659
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule
  NM - interdisziplinär
- Master's Programme Business Informatics (Master) > Akzentsetzungsmodul der Informatik
- Master's Programme Computing Science (Master) > Angewandte Informatik
- Master's Programme Environmental Modelling (Master) > Mastermodule
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Responsible persons
Marx Gomez, Jorge (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

Prerequisites

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

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

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

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

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

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

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

Reader's advisory

Hershey (PA), London

• Möller, A. (2000): Grundlagen stoffstrombasierter Betrieblicher Umweltinformationssysteme. Projekt Verlag
• Rautenstrauch, C. (1999), Betriebliche Umweltinformationssysteme, Springer-Verlag

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

Languages of instruction  
German, English

Duration (semesters)  
1 Semester

Module frequency  
jährlich

Module capacity  
unlimited

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

Modullevel / module level  
AS (Akzentsetzung / Accentuation)

Modulart / typ of module  
je nach Studiengang Pflicht oder Wahlpflicht

Lehr-/Lernform / Teaching/Learning method  
V (2 SWS), Ü (2 SWS) oder SE
Nach Ankündigung zu Beginn der Veranstaltung (2SWS V + 2 SWS Ü oder Blockseminar)

Vorkenntnisse / Previous knowledge

Examination  
Time of examination  
Type of examination

Final exam of module  
Usually 2 weeks after the end of the lecture period  
Seminar paper and presentation or term paper

Course type  
Comment  
SWS  
Frequency  
Workload of compulsory attendance

Lecture  
2  
WiSe  
28

Exercises  
2  
WiSe  
28

Total time of attendance for the module  
56 h
Schwerpunktmodule AFT - BWL

wir834 - Auditing

Module label: Auditing
Module code: wir834
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module:
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL

Responsible persons:
Lehrenden, Die im Modul (Authorized examiners)
Hombach, Katharina (Module responsibility)

Prerequisites:
- Achieving basic knowledge about audit practices
- Achieving broad knowledge about the audit profession and structuring of audit processes
- Achieving competences in evaluating the possibilities and limits of audit techniques
- Application of audit techniques while using case studies and focusing on certain audit areas.

Module contents:
In this course, audit basic principles, audit methods and audit techniques will be presented while emphasizing on large corporates. In addition, an overview about audit processes and audit techniques in the context of the control, information and accreditation function as well as legal specifications is given. Working in groups, case studies will strengthen the achieved knowledge. In addition, the focus will be on international financial reporting standards (IFRS) and international auditing standards (IAS) for proving the financial statements as well as testing the internal risk management.

Reader's advisory:

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

Languages of instruction:
German, English

Duration (semesters):
1 Semester

Module frequency:
jährlich

Module capacity:
unlimited

Modullevel / module level:
MM (Mastermodul / Master module)

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

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

<table>
<thead>
<tr>
<th>Time of examination</th>
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<td>varies according to the type of examinations</td>
<td>1 assignment or 1 presentation or 1 written exam or 1 oral exam or 1 portfolio or 1 project report</td>
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Course type:

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<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<tr>
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<td>Seminar</td>
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Total time of attendance for the module:
56 h
wir837 - Advanced Corporate Finance

<table>
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<tr>
<th>Module label</th>
<th>Advanced Corporate Finance</th>
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<tbody>
<tr>
<td>Module code</td>
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<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
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**Applicability of the module**
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL

**Responsible persons**
Lehrenden, Die im Modul (Authorized examiners)
Prokop, Jörg (Module responsibility)

**Prerequisites**

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

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

**Reader's advisory**
- Titman / Martin: Valuation, latest edition, Boston (Mass.)

Further readings may be announced during the course.

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

**Languages of instruction**
German, English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Module level / module level**
Wahlpflicht / Elective

**Modulart / typ of module**
2 VL oder 1 VL und 1 U

**Vorkenntnisse / Previous knowledge**

**Examination**

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

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**Total time of attendance for the module**
56 h
wir839 - Financial Statement Analysis

Module label: Financial Statement Analysis
Module code: wir839
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module:
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL

Responsible persons:
Lehrenden, Die im Modul (Authorized examiners)
- Prokop, Jörg (Module responsibility)

Prerequisites:
none

Skills to be acquired in this module:
By the end of the course students should have answers to the following questions:
- How are fundamental values (or “intrinsic values”) estimated?
- What business activities determine value?
- How is “value created for shareholders” identified?
- How does ratio analysis help in valuation?
- What is growth? How does one analyze growth? How does one value a growth firm?
- How does one analyze an equity research report?
- How does one trade on fundamental information?

Module contents:
With a stock market bubble and a financial crisis in our recent history, there have been increasing calls to “return to fundamentals.” This is a course on fundamental analysis. The primary emphasis is on equity (share) valuation, with a focus on developing and applying methods for valuing firms using financial statement analysis.

The course has a very practical focus. The methods of fundamental analysis will be examined in detail and applied in cases and projects involving listed companies. Topics include models of shareholder value, a comparison of accrual accounting and discounted cash flow approaches to valuation, the analysis of profitability, growth and valuation generation in a firm, diagnosing accounting quality, forecasting earnings and cash flows, pro-forma analysis for strategy and planning, and the determination of price/earnings (P/E) and market-to-book (P/B) ratios.

The course does not assume “market efficiency”. Rather, it develops the techniques for challenging traded prices in order to assess whether investments are appropriately priced. It adopts the philosophy that one of the risks in investing is the risk of paying too much. The course is one for the active investor.

Most importantly, we learn how to handle accounting and financial reports in valuation. We see that valuation is really a matter of appropriate accounting for value. The course combines accounting principles and investment principles to answer the question: How do I account for value so that I can challenge stock prices with some confidence?

The course will be taught from the perspective of designing techniques to be used in an (independent) equity research department or firm. Accordingly, the material is pertinent to the security analyst – particularly the equity analyst – who must issue a buy, hold or sell recommendations on stocks. However, much of the material covered in the course is also relevant to the corporate financial analyst for evaluating acquisitions, restructurings and other investments, and for calculating the value generated by strategic scenarios. By the end of the course, the student should feel competent in writing a thorough, credible equity research report or investment analysis that meets the highest standards of professionalism.

The course is of interest to those contemplating careers in investment banking (particularly in equity research), security analysis, consulting, public accounting, and corporate finance. And it will also help with personal investing.

Reader's advisory:

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

Language of instruction: English
<table>
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<td><strong>Vorkenntnisse / Previous knowledge</strong></td>
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<td><strong>Examination</strong></td>
<td>Time of examination</td>
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# wir841 - Advanced Financial Accounting

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## Applicability of the module
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPO2020)

## Responsible persons
- Lehrenden, Die im Modul (Authorized examiners)
- Hombach, Katharina (Module responsibility)

## Prerequisites

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

## Module contents

- Accounting Under Ideal Conditions
- The Decision Usefulness Approach to Financial Reporting
- Efficient Securities Markets
- The Value Relevance of Accounting Information
- The Measurement Approach to Decision Usefulness
- Measurement Applications
- The Efficient Contracting Approach to Decision Usefulness
- An Analysis of Conflict
- Executive Compensation
- Earnings Management
- Standard Setting: Economic Issues
- Standard Setting: Political Issues

## Reader's advisory

## Links
- www.fk2.uni-oldenburg.de/InstBWL/Reew/

## Languages of instruction
- German, English

## Duration (semesters)
- 1 Semester

## Module frequency
- jährlich

## Module capacity
- unlimited

## Module level / module level
- je nach Studiengang Pflicht oder Wahlpflicht

## Lehr-/Lernform / Teaching/Learning method

## Vorkenntnisse / Previous knowledge

## Examination
- Time of examination: end of semester
- Type of examination: portfolio or written exam

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<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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## Total time of attendance for the module
- 56 h
## wir842 - Banking

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<td>- Master Applied Economics and Data Science (Master) &gt; Specialization</td>
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<td>- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) &gt; Mastermodule</td>
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<td>- Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Accounting, Finance, Taxation&quot; (AFT) (MPO2020)</td>
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<td>- Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule AFT - BWL</td>
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<td>- Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule RdW - BWL</td>
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<td></td>
<td>- Master's Programme Business Informatics (Master) &gt; Module der Wirtschafts- und Rechtswissenschaften (Master)</td>
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| Responsible persons | Prokop, Jörg (Module responsibility) |

### Prerequisites

**Skills to be acquired in this module**

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

**Module contents**

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

### Reader's advisory

- Berger / Molyneux / Wilson (Eds.): The Oxford Handbook of Banking, latest edition, Oxford University Press
- Tolkmitt: Neue Bankbetriebslehre, latest edition, Gabler

Further readings may be announced during the course.

### Links

- [http://www.uni-oldenburg.de/fiwi_bbl/](http://www.uni-oldenburg.de/fiwi_bbl/)

### Languages of instruction

- German
- English

### Duration (semesters)

1 Semester

### Module frequency

jährlich

### Module capacity

unlimited

### Modulart / module level

MM (Mastermodul / Master module)

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

Wahlpflicht / Elective

### Vorkenntnisse / Previous knowledge

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<td>Final exam of module</td>
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<td>1 term paper (Hausarbeit) or 1 written exam (Klausur) or 1 oral exam (mündliche Prüfung) or 1 Portfolio</td>
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### Course type

- Lecture

### SWS

4

### Frequency

- Workload attendance 56 h
wir843 - Financial Risk Management

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

Applicability of the module:
- Master Applied Economics and Data Science (Master) > Specialization
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule
  "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL

Responsible persons:
Lehrenden, Die im Modul (Authorized examiners)
Prokop, Jörg (Module responsibility)

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

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

Reader's advisory:
Highly recommended readings:
- Optional readings:
Further readings may be announced during the course.

Links
Language of instruction: English
Duration (semesters): 1 Semester
Module frequency: halbjährlich
Module capacity: unlimited
Module level / module level: MM (Mastermodul / Master module)
Moduleart / typ of module: Wahlpflicht / Elective
Lehr-/Lernform / Teaching/Learning method: 2 VL oder 1 VL und 1 Ü

Vorkenntnisse / Previous knowledge:

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

Course type:
Lecture (ggf. mit Übung)

SWS: 4
Frequency: --
Workload attendance: 56 h
## Wir844 - Current Topics in AFT

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<td>Workload</td>
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### Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPO2020)

### Responsible persons
- Lehrende, Die im Modul (Authorized examiners)
  - Hombach, Katharina (Module responsibility)
  - Lorenz, Johannes (Module counselling)
  - Prokop, Jörg (Module counselling)

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

### Module contents
- Evaluation of current AFT questions

### Reader’s advisory

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

### Languages of instruction
- German, English

### Duration (semesters)
- 1 Semester

### Module frequency
- jährlich

### Module capacity
- unlimited

### Modullevel / module level
- MM-PB (Professionalisierungsbereichsmodul im Master)

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

### Lehr-/Lernform / Teaching/Learning method
- Vorkenntnisse / Previous knowledge
- Examination
  - Time of examination
  - Type of examination

### Final exam of module
- Course type
  - Lecture
    - Comment
    - SWS: 2
    - Frequency: 28
- Seminar
    - Comment
    - SWS: 2
    - Frequency: 28

### Total time of attendance for the module
- 56 h
wir845 - Advanced Issues in AFT Research

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<td>Workload</td>
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Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPO2020)

Responsible persons
- Prokop, Jörg (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)
- Dittmer, Jochen (Module counselling)
- Hombach, Katharina (Module counselling)
- Lorenz, Johannes (Module counselling)

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

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

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

Reader's advisory
Will be announced at the beginning of the course.

Links
- German, English

Duration (semesters)
1 Semester

Module frequency
unregelmäßig

Module capacity
unlimited

Modullevel / module level
je nach Studiengang Pflicht oder Wahlpflicht

Lehr-/Lernform / Teaching/Learning method
S, or VL and S

Vorkenntnisse / Previous knowledge

<table>
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<td>1 term paper (Hausarbeit) or 1 written exam (Klausur) or 1 oral exam (mündliche Prüfung) or 1 Portfolio</td>
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Course type
Seminar

SWS
4

Frequency

Workload attendance
56 h
### wir847 - Advanced Managerial Accounting

<table>
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<td>Workload</td>
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### Applicability of the module
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Mastermodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPO2020)

### Responsible persons
- Lehrenden, Die im Modul (Authorized examiners)
  - Hombach, Katharina (Module responsibility)

### Prerequisites
- The aim of the course is to provide students with a deep knowledge of the theory and concepts in managerial accounting.

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

### Reader's advisory
- Garrison, Ray H. et al., Managerial Accounting, latest version.

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

### Languages of instruction
- German, English

### Duration (semesters)
- 1 Semester

### Module frequency
- Jährlich

### Module capacity
- Unlimited

### Modulart / module level
- Je nach Studiengang Pflicht oder Wahlpflicht

### Vorkenntnisse / Previous knowledge

### Examination
- Time of examination
- Type of examination
  - Term paper or seminar paper and presentation or written exam or oral exam or portfolio or project paper

### Final exam of module
- Vary according to type of examination

### Course type
- Comment
- SWS
- Frequency
- Workload of compulsory attendance

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<td>Exercises</td>
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### Total time of attendance for the module
- 56 h
## Schwerpunktmodule AFT - Recht

**wir807 - Taxation and Tax Law I**

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<td>Workload</td>
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### Applicability of the module
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MP02020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht

### Responsible persons
Dittmer, Jochen (Module responsibility)

### Prerequisites

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

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

### Reader's advisory
- Falterbaum, Hermann (aktuelle Fassung): Buchführung und Bilanz
- Rose, Gerd & Watrin, Christoph (aktuelle Fassung): Abgabenordnung; mit Finanzgerichtsordnung

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

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

### Language of instruction
German

### Duration (semesters)
1 Semester

### Module frequency
jährlich

### Module capacity
unlimited

### Module level / module level
---

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

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

### Vorkenntnisse / Previous knowledge

### Examination
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<td>written exam</td>
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### Course type
Lecture

### SWS
4

### Frequency

### Workload attendance
56 h
**wir835 - Taxation and Tax Law II**

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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht

**Responsible persons**
Dittmer, Jochen (Module responsibility)

**Prerequisites**
- 

**Skills to be acquired in this module**
The aim of the course is to provide students with a deep and thorough knowledge regarding • Mergers & Acquisition tax and • International taxation

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

**Reader's advisory**
- Brähler, Gernot (aktuelle Fassung): Umwandlungssteuerrecht: Grundlagen für Studium und Steuerberaterprüfung • Schaumburg, Harald (aktuelle Fassung): Internationales Steuerrecht: Außensteuerrecht, Doppelbesteuerungsrecht It is worth mentioning, that due to the fast-changing tax law, further recommendations regarding the literature cannot be made yet, but are rather given during the course. Required are: • a collection of the most important tax laws (e.g. NWB-publisher) in current form. • a loose-leaf collection of the tax regulations (e.g. Beck-publisher)

**Links**

**Language of instruction**
German

**Duration (semesters)**
2 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

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

**Modulelevel / module level**
---

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

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

**Vorkenntnisse / Previous knowledge**

**Examination**
- Time of examination
- Type of examination

**Final exam of module**
- end of semesters
- exam

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**Total time of attendance for the module**
84 h
## Module Information

### wir858 - Capital market law, insolvency law

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### Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW) (MPO2020)

### Responsible persons
- Rott, Peter (Module responsibility)
- Lehrenden, Die im Modul (Module counselling)
- Lehrenden, Die im Modul (Authorized examiners)

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

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

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

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

### Reader's advisory
Current literature references are given in the events.

### Links
- Language of instruction: German
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Module level / module level: je nach Studiengang Pflicht oder Wahlpflicht

### Examination
- Examination: Time of examination
- Type of examination: final exam of module, end of semester, seminar paper and presentation or
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**Schwerpunktmodule AFT - VWL**

**wir823 - International Finance and Exchange Rate Economics**

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**Workload**

- **Applicability of the module**
  - kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics
  - Master Applied Economics and Data Science (Master) > Economics
  - Master's Programme Business Administration, Economics and Law (Master) > Basismodule
  - Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - VWL

**Responsible persons**

- Trautwein, Hans-Michael (Module responsibility)
- Trautwein, Hans-Michael (Authorized examiners)
- Trautwein, Hans-Michael (Module counselling)

**Prerequisites**

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

**Module contents**

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

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

**Reader's advisory**

- Selected chapters from:

And other specific readings for the seminar papers.

**Links**

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

**Reference text**

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

<table>
<thead>
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<th>Modulart / typ of module</th>
<th>je nach Studiengang Pflicht oder Wahlpflicht</th>
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<td>Referat oder mündliche Prüfung</td>
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**Total time of attendance for the module** 56 h
Schwerpunktmodule UF - BWL

wir814 - Strategic Management

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<td>Workload</td>
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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MPC2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Nicht Informatik

**Responsible persons**
Hoppmann, Jörn (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**
Keine

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

**Module contents**
The course offers an overview of advanced concepts and frameworks in the field of Strategic Management. At the beginning, the course will provide a brief introduction into the historical development, goals, and research streams of the field. In this context, important terms, methods, and philosophical approaches of (management) research will be clarified. Subsequently, students form groups to analyze selected scientific articles with regard to their theoretical relevance and practical implications. Theoretical topics that will be covered in depth are:
1. Top Management Teams, Upper Echelons und Corporate Governance
2. Ressource- and Capability-based Approaches
4. Institutional Theory, Institutional Work/Entrepreneurship and Social Movements
5. Organizational Cognition, Identity, and Framing
6. Organizational Learning and Ambidexterity
7. Organizational networks and ecosystems

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

**Reader's advisory**

<table>
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**Lehr-/Lernform / Teaching/Learning method**

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**Total time of attendance for the module**

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

<table>
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</table>
| Applicability of the module | • Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)  
• Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL  
• Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL  
• Master's Programme Sustainability Economics and Management (Master) > Additional Modules |
| Responsible persons | Lehrenden, Die im Modul (Authorized examiners)  
Raabe, Thorsten (Module responsibility) |
| Prerequisites | The students should be enabled  
• to adapt the marketing concept to sectoral, functional and institutional specifics,  
• to apply specific concepts and methods of marketing in a problem-oriented way and to be able to reflect their conditions and limitations,  
• to develop and present your own conceptual designs in a team. |
| Module contents | Marketing initially started as a producer-oriented concept and in recent years has developed as universal approach to influence market transactions. Against this background institutional, functional and sectoral fields of application inspired the formulation of sophisticated marketing approaches, like e.g. marketing of non-profit-organisations, strategic marketing, or service marketing. The course presents the specific nature of the different fields of application and relevant consequences for marketing planning. Given the recent inflation of "hyphenated conceptions" of marketing, a reasoned diagnosis as to marketing's core identity is put forth. To this end, perspectives of transfer and integration between the approaches will be developed, that measure up to state-of-the-art theoretical as well as practical demands towards marketing as a universal market-oriented way of managing businesses. This course is divided into a preparatory seminar and an educational workshop towards the end of the term. The latter unit allows case study and role play as well as the presentation student work and boosts social competences irrespective of subject matter. |
| Links | www.uni-oldenburg.de/marketing |
| Language of instruction | German |
| Duration (semesters) | 1 Semester |
| Module frequency | jährlich |
| Module capacity | unlimited |
| Reference text | The module consists of a preparatory period (approximately 4 sessions on campus) as well as one educational workshop outside of Oldenburg |
| Modullevel / module level | --- |
| Modulart / typ of module | je nach Studiengang Pflicht oder Wahlpflicht |
| Lehr-/Lernform / Teaching/Learning method | |
| Vorkenntnisse / Previous knowledge | |
| Examination | Time of examination  
Type of examination |
| Final exam of module | during term  
examination paper and presentation |
| Course type | Comment | SWS | Frequency | Workload of compulsory attendance |
| Lecture | | 2 | | 28 |
| Tutorial | | 2 | | 28 |
| Seminar | | | | |
| Total time of attendance for the module | 56 h |
### Development directions in Marketing Research

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**Workload**: 180 h

**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

** Responsible persons**
- Raabe, Thorsten (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**
Successful completion of the entrance examination

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

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

**Reader's advisory**
Further literature to be announced at the start of the term.

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

**Language of instruction**
German

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

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

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

**Lehr-/Lernform / Teaching/Learning method**
<table>
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**Total time of attendance for the module**: 56 h
wir832 - Innovation Management

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

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Responsible persons:
Lehrenden, Die im Modul (Authorized examiners)
Busse, Christian (Module responsibility)

Prerequisites:

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

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

Reader's advisory:

Links:

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

Modullevel / module level: MM (Mastermodul / Master module)
Modulart / typ of module: Wahlpflicht / Elective

Vorkenntnisse / Previous knowledge:

Examination: Time of examination: Type of examination:
Final exam of module: KL
Course type: Comment: SWS: Frequency: Workload of compulsory attendance:
Lecture: 2: SoSe oder WiSe: 28
Seminar: 2: SoSe oder WiSe: 28
Total time of attendance for the module: 56 h
Module label: Project: Enterprise flexibility and flexible people
Module code: wir846
Credit points: 12.0 KP
Workload: 360 h

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPC2020)

Responsible persons:
- Breisig, Thomas (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)
- Breisig, Thomas (Module counselling)

Prerequisites:
kein

Skills to be acquired in this module:
- kennen die Studierenden unterschiedliche Methoden und Techniken des wissenschaftlichen Arbeitens und können diese erfolgreich anwenden
- können die Studierenden forschungsorientiert arbeiten
- kennen die Studierenden die Bedeutung der Theoriebildung im Wissenschaftsprozess und können eigenständig damit arbeiten
- verfügen die Studierenden über vertiefte Kenntnisse in dem jeweils behandelten Projektthema mit Bezug zu Organisation und/oder Personal
- besitzen die Studierenden die Fähigkeit, einen Bezug zwischen Theorie und Praxis herzustellen, kritisch zu beleuchten und Lösungen zu erarbeiten
- sind die Studierenden in der Lage, eine bestimmte Fragestellung in den Kontext der fachwissenschaftlichen Diskussion im Bereich Organisation und Personal zu stellen und diese entsprechend zu verorten, zu reflektieren und zu evaluieren
- kennen die Studierenden die Grundlagen empirischen Arbeitens und sind in der Lage, selbständig qualitative/quantitative Daten zu erheben, diese auszuwerten, die Ergebnisse darzustellen und kritisch zu diskutieren
- können die Studierenden ihre eigenen Forschungsergebnisse präsentieren, ihre Ergebnisse nach den anerkannten Regeln des wissenschaftlichen Arbeitens in einem wissenschaftlichen Bericht dokumentieren und einen Standpunkt in der wissenschaftlichen Auseinandersetzung in diesen Fachgebieten vertreten
- sind die Studierenden in der Lage, sich in komplexen Lernsituationen zurechtzufinden und problembewusst zu arbeiten
- sind die Studierenden in der Lage, in einer Teamsituation gemeinsam mit anderen Studierenden eigenständige Forschungsarbeit zu verrichten

Module contents:


Im Projektmodul dominieren Formen aktiven, nicht rezeptiven Lernens. Die Lehrenden haben primär eine unterstützende Funktion der Informationsvermittlung, Moderation, Beratung und Koordination.

Reader's advisory:

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<th><a href="http://www.uol.de/orgpers">www.uol.de/orgpers</a></th>
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<td>Teaching/Learning method</td>
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<td>Methoden und Techniken der empirischen Sozialforschung; Grundlagenmodule im Bereich Betriebswirtschaftslehre, insbes. Organisation und Personal</td>
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**wir847 - Advanced Managerial Accounting**

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**Applicability of the module**
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule "Unternehmensführung" (MPO2020)

**Responsible persons**
- Lehrenden, Die im Modul (Authorized examiners)
- Hornbach, Katharina (Module responsibility)

**Prerequisites**

**Skills to be acquired in this module**
The aim of the course is to provide students with a deep knowledge of the theory and concepts in managerial accounting.

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

**Reader's advisory**
- Garrison, Ray H. et al., Managerial Accounting, latest version.

**Links**
- [http://www.ft2.uni-oldenburg.de/InstBWL/Rewe/](http://www.ft2.uni-oldenburg.de/InstBWL/Rewe/)

**Languages of instruction**
- German, English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Modulelevel / module level**
- je nach Studiengang Pflicht oder Wahlpflicht

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

**Vorkenntnisse / Previous knowledge**

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

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**Total time of attendance for the module**
- 56 h
wir848 - Basic theories of Organisation and Human Resources

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

Applicability of the module:
- Master’s Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master’s Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master’s Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPO2020)
- Master’s Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

Responsible persons:
- Gilbert, Jonathan (Module counselling)
- Breisig, Thomas (Authorized examiners and Module responsibility)

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

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

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

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

Reader’s advisory:

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

Links:
www.uol.de/orgpers

Language of instruction: German
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited
Reference text:
Die Veranstaltung ist im Master Wirtschafts- und Rechtswissenschaften in den Schwerpunkten ManECO und FUGO verwendbar.

Modulelevel / module level:
Wahlpflicht / Elective
Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge
Praktische Erfahrungen; Grundkenntnisse der Betriebswirtschaftslehre, insbes. in den Bereichen Organisation und Human Resource Management

<table>
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Total time of attendance for the module 56 h
wir849 - Advanced Entrepreneurship

Module label: Advanced Entrepreneurship
Module code: wir849
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule
  RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule
  UF - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt
  "Unternehmensführung" (MPO2020)

Responsible persons:
Nicolai, Alexander (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

Prerequisites:
none

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

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

Reader's advisory:

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

Language of instruction:
German

Duration (semesters):
1 Semester

Module frequency:
jährlich

Module capacity:
unlimited

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

Modullevel / module level:
---

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

Lehr-/Lernform / Teaching/Learning method:

Vorkenntnisse / Previous knowledge:

Examination:
- Time of examination: at the end of the semester
- Type of examination: written or oral exam

Final exam of module:
at the end of the semester
written or oral exam

Course type:

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Total time of attendance for the module:
56 h
## wir850 - Start-up Consulting

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**wir852 - International Management**

**Module label**
International Management

**Module code**
wir852

**Credit points**
6.0 KP

**Workload**
180 h

**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktteil "Unternehmensführung" (MPO2020)
- Master's Programme Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

**Responsible persons**
Junker-Michel, Mareike (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**
keine

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

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

- are able to locate a specific research question within the scientific discussion in the field of International Management and to interlink, reflect and evaluate it accordingly.

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

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

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

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

**Reader’s advisory**
Further literature will be announced during the semester according to the particular lecture/seminar content.

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wir886 - Digital Transformation: Strategies and Sustainability

Module label: Digital Transformation: Strategies and Sustainability

Module code: wir886

Credit points: 6.0 KP

Workload: 180 h

Workload:

- 4 SWS (56h)

Applicability of the module:

- Master Applied Economics and Data Science (Master) > Specialization
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Responsible persons:

Lehrenden, Die im Modul (Authorized examiners)

Hoppmann, Jörn (Module responsibility)

Prerequisites:

Skills to be acquired in this module:

The students should:

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

Module contents:

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

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

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

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

Reader's advisory:


Links:

Language of instruction: English

Duration (semesters): 1 Semester

Module frequency: Annually

Module capacity: 40

Reference text:

Das Modul sollte im 2. Semester besucht werden.

Module level / module level: EB (Ergänzungsbereich / Complementary)
<table>
<thead>
<tr>
<th>Modulart / typ of module</th>
<th>Wahlpflicht / Elective</th>
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<tbody>
<tr>
<td>Lehr-/Lernform / Teaching/Learning method</td>
<td>2 Veranstaltungen aus Vorlesung, Seminar und Übung</td>
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### Vorkenntnisse / Previous knowledge

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<th>Type of examination</th>
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<tr>
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<td>Submission at the end of the semester</td>
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<tr>
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**Total time of attendance for the module**: 56 h
**wir896 - Operations Management**

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| Applicability of the module | • Master Applied Economics and Data Science (Master) > Specialization  
                           • Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)  
                           • Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL  
                           • Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL |
| Responsible persons  | Busse, Christian (Module responsibility)  
                           Lehrenden, Die im Modul (Authorized examiners) |
| Module contents      | Die Vorlesung behandelt voraussichtlich folgende Themen: Nachfrageprognose, Prozessmanagement, Produktionsplanung, Ablaufplanung, Revenue Management, Behavioral Operations Management |
| Links                | https://www.uni-oldenburg.de/produktion                  |
| Language of instruction | English                                                  |
| Duration (semesters) | 1 Semester                                               |
| Module frequency     | jährlich                                                  |
| Module capacity      | unlimited                                                |
| Modullevel / module level | MM (Mastermodul / Master module)                         |
| Modulart / typ of module | Wahlpflicht / Elective                                   |
| Vorkenntnisse / Previous knowledge | Examen                                                   |
| Examination          | Time of examination                                      |
| Final exam of module | Type of examination                                      |
| Course type          | Comment                                                   |
| Lecture              | 2             | SoSe oder WiSe | 28 |
| Seminar              | 2             | SoSe oder WiSe | 28 |
| Total time of attendance for the module | 56 h                                                     |
**wir899 - Supply Chain Management**

**Module label**  
Supply Chain Management

**Module code**  
wir899

**Credit points**  
6.0 KP

**Workload**  
180 h

**Applicability of the module**
- Master Applied Economics and Data Science (Master) > Specialization
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL

**Responsible persons**
Busse, Christian (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**

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

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

**Reader's advisory**

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

**Language of instruction**
English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

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

**Modulart / typ of module**
Wahlpflicht / Elective

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

**Vorkenntnisse / Previous knowledge**

**Examination**

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**Final exam of module**

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<td>Seminar</td>
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**Total time of attendance for the module**  
56 h
wir938 - Eco-Venturing

Module label: Eco-Venturing
Module code: wir938
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Responsible persons:
- Fichter, Klaus (Module counselling)
- Lehrenden, Die im Modul (Authorized examiners)
- Fichter, Klaus (Module responsibility)

Prerequisites:
- None

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

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

Reader's advisory:
www.start-green.net/tools

Links:
www.uni-oldenburg.de/innovation

Language of instruction:
German

Duration (semesters):
1 Semester

Module frequency:
Immer im Wintersemester

Module capacity:
25

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

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

Modullevel / module level:
je nach Studiengang Pflicht oder Wahlpflicht

Modulart / typ of module:
Projektorientiertes Modul

Vorkenntnisse / Previous knowledge:

Examination:
- Time of examination: Usually at the end of lectures
- Type of examination: to be announced at the beginning of the course

Course type:
- Project-oriented module

Course type:
- Comment: SWS
- Frequency: 4
- Workload of compulsory attendance: 56
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<th>Frequency</th>
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**Total time of attendance for the module**
## wir813 - Competition Law and Intellectual Property

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

### Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MP02020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW) (MP02020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MP02020)

### Responsible persons
- Godt, Christine (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)
- Chege, Victoria (Module counselling)

### Prerequisites
(for WiRe empfohlen): wir815

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

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

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

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

### Reader's advisory

### Links
Languages of instruction: English, German
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: 30
Reference text: Vorkenntnisse: Grundlagen Wirtschaftsrecht (Privatrecht/Europarecht)
Module level / module level: SPM (Schwerpunktmodul / Main emphasis)
Modulart / typ of module: Wahlpflicht / Elective
Lehr-/Lernform / Teaching/Learning method: Referat mit Ausarbeitung
Vorkenntnisse / Previous knowledge: Time of examination: Referat mit Ausarbeitung
Course type: Course or seminar
1 V und 1 S ODER 2 V

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Frequency</td>
<td>SoSe oder WiSe</td>
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<tr>
<td>Workload attendance</td>
<td>56 h</td>
</tr>
</tbody>
</table>
Modern Transformations of International and EU Economic Law

Module code: wir815
Credit points: 6.0 KP
Workload: 180 h

**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI (MPC2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RDW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht

**Responsible persons**
Godt, Christine (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

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

**Module contents**
The module consists of two lectures which deal with changes in policies and institutions of international economic law. One lecture focuses on economic law and institutions as shaped by international law, while the other class is dedicated to EU foreign trade law. A basic knowledge of the institutions of international and EU economic law (WTO, IMF, World Bank, European Commission) is a prerequisite for attending this module. The focus lies in helping students understand the processes of internationalization and Europeanization that inform the current interactions between the different actors on the international plane (companies, states and parastatals). In this module, public and private economic law will be presented as a single unit.

The international law part of the module focuses on the rationale and regulation of the major free trade agreements, including dispute settlement. Other topics to be addressed include the conflict of laws and the UN Convention (CISG). The EU law focuses on competition and foreign trade law, including procurement and taxation law.

**Reader's advisory**

**Links**
http://www.fk2.uni-oldenburg.de/InstRW/oeffwr/

**Language of instruction**
English

**Duration (semesters)**
1 Semester Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Module level / module level**
MM (Mastermodul / Master module)

**Modulart / typ of module**
Wahlpflicht / Elective

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

**Vorkenntnisse / Previous knowledge**
Einführung in das Bürgerliche Recht (BM 1), Vertiefung im Bürgerlichen Recht (AM 3), Handelsrecht (AM 1), Grundlage des EU-Wirtschaftsrechts und Grundzüge des Arbeitsrechts (BM 2).

**Examination**

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**Course type**
Lecture
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<td>WiSe</td>
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<tr>
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</table>
Module label: Digitalisation and Law - Deepening

Module code: wir816

Credit points: 6.0 KP

Workload: 180 h

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht

Responsible persons:
- Boehme-Neßler, Volker (Module responsibility)
- Lehrende, die im Modul (Authorized examiners)

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

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

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

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

Links:
- Language of instruction: German
- Duration (semesters): 1 Semester
- Module frequency: Annual
- Module capacity: unlimited
- Modullevel / module level: SPM (Schwerpunktmodul / Main emphasis)
- Modulart / typ of module: Wahlpflicht / Elective
- Lehr-/Lernform / Teaching/Learning method: Vorlesung

Vorkenntnisse / Previous knowledge:
- Examination: Time of examination
- Final exam of module: End of semester
- Type of examination: Presentation and essay
- Course type: Course selection

SWS: 4
- Frequency: SoSe oder WiSe
- Workload attendance: 56 h
**wir857 - Law of Media and Telecommunication**

**Module label**
Law of Media and Telecommunication

**Module code**
wir857

**Credit points**
6.0 KP

**Workload**
180 h

**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW) (MPO2020)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Nicht Informatik

**Responsible persons**
Boehme-Netzler, Volker (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**

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

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

**Reader's advisory**
Current case law and:
- Fechner, Medienrecht, 19.Aufl. 2018
- Petersen, Medienrecht, 2010.

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

**Language of instruction**
German

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

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

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

**Vorkenntnisse / Previous knowledge**

<table>
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<th>Course type</th>
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<td>Presentation with term paper</td>
<td>Lecture</td>
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**SWS**
4

**Frequency**
SuSe

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

<table>
<thead>
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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW) (MPO2020)

**Responsible persons**
- Rott, Peter (Module responsibility)
- Lehrenden, Die im Modul (Module counselling)
- Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**

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

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

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

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

**Reader's advisory**
- Current literature references are given in the events.

**Links**
- Language of instruction: German
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Modullevel / module level: je nach Studiengang Pflicht oder Wahlpflicht
- Lehr-/Lernform / Teaching/Learning method: 
  - Examination: Time of examination: end of semester, Type of examination: seminar paper and presentation or

**Vorkenntnisse / Previous knowledge**

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<table>
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**wir860 - Data Protection Law**

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<tr>
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<tr>
<td>Workload</td>
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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktprogramm "Recht der Wirtschaft" (RdW) (MPC2020)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Nicht Informatik

**Responsible persons**
- Lehrenden, Die im Modul (Authorized examiners)
- Louven, Sebastian (Module counselling)
- Rott, Peter (Module responsibility)

**Prerequisites**

**Skills to be acquired in this module**
- recognize simple data protection incidents.
- apply existing protection mechanisms.
- implement projects in accordance with the law.
- discuss and defend their plans in front of others.

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

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

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

**Reader's advisory**
Kühling/Klar/Sackmann, Datenschutzrecht, 2018.

Further literature references will be given in the lecture.

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

**Language of instruction**
German

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modullevel / module level**
---

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

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

**Vorkenntnisse / Previous knowledge**

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**Course type**

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**wir882 - Selected Issues in European Economic Policies**

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<td>Workload</td>
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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MP02020)

**Responsible persons**
- Lehrenden, Die im Modul (Authorized examiners)
- Chege, Victoria (Module counselling)
- Godt, Christine (Module responsibility)

**Prerequisites**
- Die Studierenden verstehen die Rechtsgenese und Rechtsdurchsetzung im Europäischen Mehrebenensystem,
- analysieren und beantworten Rechtsfragen im Europäischen Binnenmarktrecht,
- beherrschen englische Rechtsterminologie.

**Module contents**

**Reader's advisory**

**Links**
- Languages of instruction: English, German
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Modullevel / module level: SPM (Schwerpunktmodul / Main emphasis)
- Modulart / typ of module: Wahlpflicht / Elective
- Lehr-/Lernform / Teaching/Learning method: Seminar
- Vorkenntnisse / Previous knowledge: Kenntnisse um Europäischen Wirtschaftsrecht und in der VWL

**Examination**
- Time of examination: Während des Semesters.
- Type of examination: Hausarbeit oder Referat mit schriftlicher Ausarbeitung

**Course type**
- Seminar (2 SE)

**SWS**
- 4

**Frequency**
- SoSe und WiSe

**Workload attendance**
- 56 h
Schwerpunktmodule UF - VWL

wir875 - Forecasting Methods

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**Applicability of the module**
- Master Applied Economics and Data Science (Master) > Empirical Methods
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - VWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL) (MPO2020)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Nicht Informatik

**Responsible persons**
- Stecking, Ralf Werner (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**

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

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

**Module contents**
Various aspects of quantitative forecasting methods such as:

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

**Reader's advisory**

**Links**

**Language of instruction**
- German

**Duration (semesters)**
- 1 Semester

**Module frequency**
- halbjährlich

**Module capacity**
- unlimited

**Modullevel / module level**
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| Total time of attendance for the module | 56 h |


### wir932 - International Regulatory and Competition Policy

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#### Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - VWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

#### Responsible persons
- Huse, Cristian (Module responsibility)

#### Prerequisites
- No

#### Skills to be acquired in this module
The aim of the course is to acquire an understanding of key issues of competition theory and competition policy. This comprises the fundamentals of industrial economics, the tradeoff between market power and efficiency, and the practice of competition policy in Europe.

#### Module contents
The module consists of two courses. Course A deals with the theory of monopoly, the theory of oligopoly, cartels and market entry and the welfare analysis of market structure. Course B deals with topics in international regulatory and competition policy, especially monopoly regulation, economies of scale vs. market power in transnational markets, aims and instruments of European regulatory and competition policy.

#### Reader's advisory

#### Language of instruction
- English

#### Duration (semesters)
- 1 Semester

#### Module frequency
- jährlich

#### Module capacity
- unlimited

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

#### Lehr-/Lernform / Teaching/Learning method
- Vorlesung und Seminar

#### Previous knowledge

#### Examination

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<td>Portfolio comprising 2 short written tests (20 minutes each) and the presentation of an essay.</td>
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#### Course type

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#### Total time of attendance for the module
- 84 h


**Schwerpunktmodule RdW - BWL**

**wir814 - Strategic Management**

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<td>Workload</td>
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**Applicability of the module**

- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kemmodule (MPC2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Nicht Informatik

**Responsible persons**

Hoppmann, Jörn (Module responsibility)

Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**

Keine

**Skills to be acquired in this module**

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

**Module contents**

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

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

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

**Reader's advisory**


<table>
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<td>Module level / module level</td>
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<td>Module type / typ of module</td>
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<td>Seminar</td>
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| Total time of attendance for the module | 56 h |
**Module label**: Sectoral, Functional and Institutional Approaches to Marketing

**Module code**: wir826

**Credit points**: 6.0 KP

**Workload**: 180 h

**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Responsible persons**
- Lehrenden, Die im Modul (Authorized examiners)
- Raabe, Thorsten (Module responsibility)

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

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

**Reader's advisory**

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

**Language of instruction**: German

**Duration (semesters)**
- 1 Semester

**Module frequency**: jährlich

**Module capacity**: unlimited

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

**Modullevel / module level**: ---

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

**Vorkenntnisse / Previous knowledge**

**Examination**
- Time of examination: during term
- Type of examination: examination paper and presentation

**Final exam of module**

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**Total time of attendance for the module**: 56 h
wir829 - Development directions in Marketing Research

Module label: Development directions in Marketing Research
Module code: wir829
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Responsible persons:
Raabe, Thorsten (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

Prerequisites:
Successful completion of the entrance examination

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

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

Reader's advisory:
Further literature to be announced at the start of the term.

Links:
www.uni-oldenburg.de/marketing

Language of instruction:
German

Duration (semesters):
1 Semester

Module frequency:
jährlich

Module capacity:
unlimited

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

Modullevel / module level:
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Modulart / typ of module:
je nach Studiengang Pflicht oder Wahlpflicht

Lehr-/Lernform / Teaching/Learning method:

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### Vorkenntnisse / Previous knowledge

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**Total time of attendance for the module**

56 h
wir831 - Corporate Social Responsibility

Module label: Corporate Social Responsibility
Module code: wir831
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Sustainability Economics and Management (Master) > Akzentmodule

Responsible persons:
- Hoppmann, Jörn (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)

Prerequisites:
Lehrenden, Die im Modul (Authorized examiners)

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

Module contents:
The module "CSR" provides an overview of the debates on the social responsibility of firms. The first session will briefly introduce the historical debate on Corporate Social Responsibility and Corporate Sustainability and delineate important concepts. The following sessions will use concrete company case studies as a basis for a critical discussion of central questions in the context of corporate social responsibility and sustainability. Questions that will be discussed are, amongst others:
- How can one determine whether a firm acts in a socially and ecologically sustainable way?
- Which factors drive and hinder the diffusion of socially and ecologically superior solutions and companies in the market?
- In how far is there a conflict between firm and market growth on the one hand and sustainability on the other hand?
- Which possibilities does a company have to deal with conflicts between social/ecological and economic goals?
- How can existing firms and value chains be transformed toward sustainability?
- What is the role of managers and boards of directors for organizational change toward sustainability?
- How does the ownership and financial structure of firms influence their strategy toward sustainability?
- In how far can cooperation and partnerships between organizations help integrate social and ecological aspects in firms?

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

Reader's advisory:
70-78.


Links
Language of instruction  German
Duration (semesters)  1 Semester
Module frequency  Anually
Module capacity  unlimited
Modullevel / module level  BC (Basiscurriculum / Base curriculum)
Modulart / typ of module  je nach Studiengang Pflicht oder Wahlpflicht
Lehr-/Lernform / Teaching/Learning method  VL (2 SWS), SE (2 SWS)

Vorkenntnisse / Previous knowledge

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Course type | Comment | SWS | Frequency | Workload of compulsory attendance |
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<tr>
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Total time of attendance for the module  56 h
wir832 - Innovation Management

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

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Responsible persons:
Lehrenden, Die im Modul (Authorized examiners)
Busse, Christian (Module responsibility)

Prerequisites:

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

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

Reader's advisory:

Links:

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

Modullevel / module level: MM (Mastermodul / Master module)
Modulart / typ of module: Wahlpflicht / Elective

Vorkenntnisse / Previous knowledge:

Examination:
- Time of examination
- Type of examination
- Final exam of module
- KL
- Comment
- SWS
- Frequency
- Workload of compulsory attendance
- Lecture 2 SoSe oder WiSe 28
- Seminar 2 SoSe oder WiSe 28

Total time of attendance for the module: 56 h
**Module: Auditing**

**Module label:** Auditing

**Module code:** wir834

**Credit points:** 6.0 KP

**Workload:** 180 h

**Applicability of the module:**
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL

**Responsible persons:**
- Lehrenden, Die im Modul (Authorized examiners)
- Hombach, Katharina (Module responsibility)

**Prerequisites:**

- Achieving basic knowledge about audit practises
- Achieving broad knowledge about the audit profession and structuring of audit processes
- Achieving competences in evaluating the possibilities and limits of audit techniques
- Application of audit techniques while using case studies and focusing on certain audit areas.

**Module contents:**
In this course, audit basic principles, audit methods and audit techniques will be presented while emphasizing on large corporates. In addition, an overview about audit processes and audit techniques in the context of the control, information and accreditation function as well as legal specifications is given. Working in groups, case studies will strengthen the achieved knowledge. In addition, the focus will be on international financial reporting standards (IFRS) and international auditing standards (IAS) for proving the financial statements as well as testing the internal risk management.

**Reader's advisory:**


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

**Languages of instruction:**
German, English

**Duration (semesters):**
1 Semester

**Module frequency:**
yährlich

**Module capacity:**
unlimited

**Modulelevel / module level:**
MM (Mastermodul / Master module)

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

**Vorkenntnisse / Previous knowledge:**

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**Total time of attendance for the module:**
56 h
### wir837 - Advanced Corporate Finance

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**Applicability of the module**
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL

**Responsible persons**
Lehrenden, Die im Modul (Authorized examiners)
- Prokop, Jörg (Module responsibility)

**Prerequisites**

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

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

**Reader's advisory**
- Titman / Martin: Valuation, latest edition, Boston (Mass.)

Further readings may be announced during the course.

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

**Languages of instruction**
German, English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich (annually)

**Module capacity**
unlimited

**Module level / module level**
Wahlpflicht / Elective

**Modulart / typ of module**
2 VL oder 1 VL und 1 U

**Vorkenntnisse / Previous knowledge**

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

**Course type**
- Lecture (ggf. mit Übung): 4 SWS
- Exercises: SoSe oder WiSe

**Total time of attendance for the module**
56 h
wir839 - Financial Statement Analysis

Module label: Financial Statement Analysis
Module code: wir839
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL

Responsible persons
Lehrenden, Die im Modul (Authorized examiners)
Prokop, Jörg (Module responsibility)

Prerequisites
none

Skills to be acquired in this module
By the end of the course students should have answers to the following questions:
- How are fundamental values (or “intrinsic values”) estimated?
- How are business strategies analyzed in order to understand the value they create?
- What business activities determine value?
- How is “value created for shareholders” identified?
- How does one pull apart the financial statements to get at the relevant information for valuing equities?
- How does ratio analysis help in valuation?
- How does profitability tie into valuation?
- What is growth? How does one analyze growth? How does one value a growth firm?
- How does one deal with the accounting methods used in financial statements?
- How is financial analysis developed for strategy and planning?
- What determines a firm's P/E ratio? How does one calculate what the P/E should be?
- What determines a firm's market-to-book (P/B) ratio? How does one calculate what the P/B should be?
- How does one evaluate risk? For equity? For debt?
- How does one evaluate an equity research report?
- How does one trade on fundamental information?

Module contents
With a stock market bubble and a financial crisis in our recent history, there have been increasing calls to “return to fundamentals.” This is a course on fundamental analysis. The primary emphasis is on equity (share) valuation, with a focus on developing and applying methods for valuing firms using financial statement analysis.

The course has a very practical focus. The methods of fundamental analysis will be examined in detail and applied in cases and projects involving listed companies. Topics include models of shareholder value, a comparison of accrual accounting and discounted cash flow approaches to valuation, the analysis of profitability, growth and valuation generation in a firm, diagnosing accounting quality, forecasting earnings and cash flows, pro-forma analysis for strategy and planning, and the determination of price/earnings (P/E) and market-to-book (P/B) ratios.

The course does not assume “market efficiency”. Rather, it develops the techniques for challenging traded prices in order to assess whether investments are appropriately priced. It adopts the philosophy that one of the risks in investing is the risk of paying too much. The course is one for the active investor.

Most importantly, we learn how to handle accounting and financial reports in valuation. We see that valuation is really a matter of appropriate accounting for value. The course combines accounting principles and investment principles to answer the question: How do I account for value so that I can challenge stock prices with some confidence?

The course will be taught from the perspective of designing techniques to be used in an (independent) equity research department or firm. Accordingly, the material is pertinent to the security analyst – particularly the equity analyst – who must issue a buy, hold or sell recommendations on stocks. However, much of the material covered in the course is also relevant to the corporate financial analyst for evaluating acquisitions, restructurings and other investments, and for calculating the value generated by strategic scenarios. By the end of the course, the student should feel competent in writing a thorough, credible equity research report or investment analysis that meets the highest standards of professionalism.

The course is of interest to those contemplating careers in investment banking (particularly in equity research), security analysis, consulting, public accounting, and corporate finance. And it will also help with personal investing.

Reader's advisory

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

Language of instruction
English
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<td>Total time of attendance for the module</td>
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wir841 - Advanced Financial Accounting

Module label: Advanced Financial Accounting
Module code: wir841
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module:
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPO2020)

Responsible persons:
Lehrenden, Die im Modul (Authorized examiners)
Hombach, Katharina (Module responsibility)

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

Module contents:
- Accounting Under Ideal Conditions
- The Decision Usefulness Approach to Financial Reporting
- Efficient Securities Markets
- The Value Relevance of Accounting Information
- The Measurement Approach to Decision Usefulness
- Measurement Applications
- The Efficient Contracting Approach to Decision Usefulness
- An Analysis of Conflict
- Executive Compensation
- Earnings Management
- Standard Setting: Economic Issues
- Standard Setting: Political Issues

Reader's advisory:

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

Languages of instruction:
German, English

Duration (semesters):
1 Semester

Module frequency:
jährlich

Module capacity:
unlimited

Modullevel / module level:
je nach Studiengang Pflicht oder Wahlpflicht

Lehr-/Lernform / Teaching/Learning method:

Vorkenntnisse / Previous knowledge:

Examination:
Time of examination: end of semester
Type of examination: portfolio or written exam

Course type:
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Total time of attendance for the module:
56 h
# wir842 - Banking

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

## Applicability of the module
- Master Applied Economics and Data Science (Master) > Specialization  
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL  
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

## Responsible persons
- Prokop, Jörg (Module responsibility)  
- Lehrenden, Die im Modul (Authorized examiners)

## Prerequisites

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

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

**Reader's advisory**
- Berger / Molyneux / Wilson (Eds.): The Oxford Handbook of Banking, latest edition, Oxford University Press  
- Tolkmitt: Neue Bankbetriebslehre, latest edition, Gabler

Further readings may be announced during the course.

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

**Languages of instruction**
German, English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modulart / module level**
MM (Mastermodul / Master module)

**Modulart / type of module**
Wahlpflicht / Elective

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

**Vorkenntnisse / Previous knowledge**

**Examination**

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<td>1 term paper (Hausarbeit) or 1 written exam (Klausur) or 1 oral exam (mündliche Prüfung) or 1 Portfolio</td>
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**Course type**
Lecture

**SWS**
4

**Frequency**

**Workload attendance**
56 h
wir843 - Financial Risk Management

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

Applicability of the module:
- Master Applied Economics and Data Science (Master) > Specialization
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodul
  "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule
  AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule
  RdW - BWL

Responsible persons:
Lehrende, Die im Modul (Authorized examiners)
Prokop, Jörg (Module responsibility)

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

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

Reader's advisory:
Highly recommended readings:
Optional readings:
Further readings may be announced during the course.

Links:
Language of instruction: English
Duration (semesters): 1 Semester
Module frequency: halbjährlich
Module capacity: unlimited
Modullevel / module level: MM (Mastermodul / Master module)
Modulart / typ of module: Wahlpflicht / Elective
Lehr-/Lernform / Teaching/Learning method: 2 VL oder 1 VL und 1 Ü

Vorkenntnisse / Previous knowledge:

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

Course type:
Lecture (ggf. mit Übung)

SWS:
4
Frequency:
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Workload attendance:
56 h
**wir844 - Current Topics in AFT**

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<td>- Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule RdW - BWL</td>
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<td>- Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Unternehmensführung&quot; (MPO2020)</td>
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**Responsible persons**

- Lehrenden, Die im Modul (Authorized examiners)
- Hombach, Katharina (Module responsibility)
- Lorenz, Johannes (Module counselling)
- Prokop, Jörg (Module counselling)

**Prerequisites**

**Skills to be acquired in this module**

Introducing and applying empirical research methods such as event studies and regression analyses to current questions in AFT through individual projects.

**Module contents**

Evaluation of current AFT questions

**Reader's advisory**


**Links**

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

**Languages of instruction**

German, English

**Duration (semesters)**

1 Semester

**Module frequency**

jährlich

**Module capacity**

unlimited

**Modullevel / module level**

MM-PB (Professionalisierungsbereichsmodul im Master)

**Modulart / typ of module**

je nach Studiengang Pflicht oder Wahlpflicht

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

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
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**Final exam of module**

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**Total time of attendance for the module**

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

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<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule RdW - BWL</td>
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<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Unternehmensführung&quot; (MPO2020)</td>
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**Responsible persons**
- Prokop, Jörg (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)
- Dittmer, Jochen (Module counselling)
- Hombach, Katharina (Module counselling)
- Lorenz, Johannes (Module counselling)

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

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

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

**Reader's advisory**
Will be announced at the beginning of the course.

**Languages of instruction**
German, English

**Duration (semesters)**
1 Semester

**Module frequency**
unregelmäßig

**Module capacity**
unlimited

**Modullevel / module level**
je nach Studiengang Pflicht oder Wahlpflicht

**Lehr-/Lernform / Teaching/Learning method**
S, or VL and S

**Vorkenntnisse / Previous knowledge**

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

**Course type**
Seminar

**SWS**
4

**Frequency**

| Workload attendance | 56 h |
Module contents


Im Projektmodul dominieren Formen aktiven, nicht rezeptiven Lernens. Die Lehrenden haben primär eine unterstützende Funktion der Informationsvermittlung, Moderation, Beratung und Koordination.

Reader's advisory


<table>
<thead>
<tr>
<th>Links</th>
<th><a href="http://www.uol.de/orgpers">www.uol.de/orgpers</a></th>
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<tbody>
<tr>
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<tr>
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<td>unlimited</td>
</tr>
<tr>
<td>Module level / module level</td>
<td>MM (Mastermodul / Master module)</td>
</tr>
<tr>
<td>Module type / typ of module</td>
<td>Wahlpflicht / Elective</td>
</tr>
<tr>
<td>Language of instruction</td>
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Vorkenntnisse / Previous knowledge
Methoden und Techniken der empirischen Sozialforschung; Grundlagenmodule im Bereich Betriebswirtschaftslehre, insbes. Organisation und Personal

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<th>Type of examination</th>
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<tr>
<td>Final exam of module</td>
<td>Über die zwei Semester hinweg</td>
<td>Projektbericht oder mündliche Prüfung oder Portfolio (Festlegung und Bekanntgabe durch Dozent/in zu Veranstaltungsbeginn)</td>
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<table>
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<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<td>Colloquium</td>
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<td>SoSe oder WiSe</td>
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Total time of attendance for the module 112 h
### wir847 - Advanced Managerial Accounting

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<td>Module code</td>
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<tr>
<td>Credit points</td>
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<td>Workload</td>
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<tr>
<td>• Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) &gt; Mastermodule</td>
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<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Mantelmodule (MPO2020)</td>
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<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule AFT - BWL</td>
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<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule RdW - BWL</td>
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<tr>
<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule UF - BWL</td>
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</tr>
<tr>
<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule &quot;Unternehmensführung&quot; (MPO2020)</td>
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<tr>
<td>Responsible persons</td>
<td>Lehrende, Die im Modul (Authorized examiners)</td>
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<tr>
<td>• Hombach, Katharina (Module responsibility)</td>
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<tr>
<td>Prerequisites</td>
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<tr>
<td>Skills to be acquired in this module</td>
<td>The aim of the course is to provide students with a deep knowledge of the theory and concepts in managerial accounting.</td>
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<tr>
<td>Module contents</td>
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<tr>
<td>• Theory and concept of managerial accounting</td>
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<td>• Profit planning</td>
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<td>• Budgeting</td>
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<td>• Ratios and financial analysis</td>
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<td>• Operating performance measures</td>
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<tr>
<td>• Cash flow and segment reporting</td>
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<tr>
<td>• paper discussion on current and special issues.</td>
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<td>Reader's advisory</td>
<td>Garrison, Ray H. et al., Managerial Accounting, latest version.</td>
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<td>Links</td>
<td><a href="http://www.fk2.uni-oldenburg.de/InstBWL/Rewe/">http://www.fk2.uni-oldenburg.de/InstBWL/Rewe/</a></td>
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<td>Duration (semesters)</td>
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<td>Module frequency</td>
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<td>Module capacity</td>
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<td>Modullevel / module level</td>
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<td>Vorkenntnisse / Previous knowledge</td>
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<tr>
<td>Examination</td>
<td>Time of examination</td>
</tr>
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<td>vary according to type of examination</td>
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<td>Comment</td>
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<td>• Exercises</td>
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### wir848 - Basic theories of Organisation and Human Resources

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<tbody>
<tr>
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<tr>
<td>Credit points</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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</table>
| Applicability of the module | Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL  
|              | Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL  
|              | Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPO2020)  
| Responsible persons | Gilbert, Jonathan (Module counselling)  
|                | Breisig, Thomas (Authorized examiners)  
|                | Gilbert, Jonathan (Authorized examiners)  
|                | Breisig, Thomas (Module responsibility) |
| Prerequisites | Students get to know central theories of organisation and human resources (HR). They are empowered to apply theories in order to explain practical phenomena and to solve practical problems. The ability to put on different "theory glasses" while observing and analysing various organisational and HR practices is fostered. Students learn to deal with different theories in a conscious and critical way, especially through case studies, group work and discussions.  
| Skills to be acquired in this module | Upon completion of the module, students will:  
|                                          | • be able to explain various classic and modern theories of organisation and human resource theories, differentiate them and reflect them critically;  
|                                          | • be able to apply the theoretical and abstract ways of thinking and perception so as to transfer them on operational decisions;  
|                                          | • develop skills of self-reflection (supported by the technical and didactical concepts).  
| Module contents | Students receive deeper insights into classical and modern theories of organisation and human resource, including:  
|                | • Weber's theory of bureaucracy  
|                | • Taylor's principles of Scientific Management  
|                | • Human Relations approach  
|                | • Behavioural decision theory  
|                | • Situational approach  
|                | • Micro-political approaches  
|                | • New Institutional Economics  
|                | • Theories of motivation  
|                | • Theories of leadership  
| Further literature will be announced during the semester according to the particular lecture/seminar content. |
| Links | www.uol.de/orgpers |
| Language of instruction | German |
| Duration (semesters) | 1 Semester |
| Module frequency | jährlich |
| Module capacity | unlimited |
| Reference text | Die Veranstaltung ist im Master Wirtschafts- und Rechtswissenschaften in den Schwerpunkten ManECo und FUGO verwendbar. |
| Modulelevel / module level | Wahlpflicht / Elective |
| Modulart / typ of module |
### Lehr-/Lernform / Teaching/Learning method

**Vorkenntnisse / Previous knowledge**
Praktische Erfahrungen; Grundkenntnisse der Betriebswirtschaftslehre, insbes. in den Bereichen Organisation und Human Resource Management

### Examination

<table>
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<tr>
<th>Examination</th>
<th>Time of examination</th>
<th>Type of examination</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final exam of module</td>
<td>Depending on the type of examination during the lecture period, at the end of the lecture period or at the end of the semester</td>
<td>Seminar paper or presentation or written exam or oral exam or portfolio or project report (will be determined and announced at the beginning of the semester by the lecturer)</td>
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### Course type

<table>
<thead>
<tr>
<th>Course type</th>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<tbody>
<tr>
<td>Lecture</td>
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<td>Exercises</td>
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<td>2</td>
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<tr>
<td>Seminar</td>
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### Total time of attendance for the module

56 h
**wir849 - Advanced Entrepreneurship**

<table>
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<th><strong>Module label</strong></th>
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<tbody>
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<td><strong>Module code</strong></td>
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<tr>
<td><strong>Credit points</strong></td>
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<tr>
<td><strong>Workload</strong></td>
<td>180 h</td>
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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPO2020)

**Responsible persons**
- Nicolai, Alexander (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**
- none

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

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

**Reader’s advisory**

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

**Language of instruction**
German

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

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

**Modullevel / module level**
---

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

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

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
<thead>
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<th>Time of examination</th>
<th>Type of examination</th>
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</thead>
<tbody>
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<td>at the end of the semester</td>
<td>written or oral exam</td>
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**Final exam of module**

<table>
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<tr>
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<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecture</td>
<td>2</td>
<td>WiSe</td>
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<tr>
<td>Project seminar</td>
<td>2</td>
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<td>28</td>
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**Total time of attendance for the module**
56 h
**wir850 - Start-up Consulting**

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<th>Module label</th>
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</thead>
<tbody>
<tr>
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<td>Credit points</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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### Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktsmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPO2020)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

### Responsible persons
Birkner, Stephanie (Module responsibility)

### Prerequisites
Keine

### Skills to be acquired in this module

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

### Reader's advisory
Angaben erfolgen im Modul

### Languages of instruction
German, English

### Duration (semesters)
2 Semester

### Module frequency
WiSe

### Module capacity
30

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

### Modulart / typ of module
Wahlpflicht / Elective

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

### Vorkenntnisse / Previous knowledge

### Examination
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</table>

### Course type
Seminar

### SWS
4

### Frequency
WiSe

### Workload attendance
56 h (56h)
wir852 - International Management

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

Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule
  - RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule
  - UF - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt
  - "Unternehmensführung" (MPC2020)
- Master's Programme Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

Responsible persons
Junker-Michel, Mareike (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

Prerequisites
keine

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

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

- are able to locate a specific research question within the scientific discussion in the field of International Management and to interlink, reflect and evaluate it accordingly.

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

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

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

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

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

<table>
<thead>
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<th><a href="http://www.uol.de/orgpers">www.uol.de/orgpers</a></th>
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<td>Vorkenntnisse / Previous knowledge</td>
<td>Grundlagenmodule im Bereich Betriebswirtschaftslehre, insbes. Organisation und Personal</td>
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<tr>
<td>Examination</td>
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<td>Final exam of module</td>
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**Module label**  
Digital Transformation: Strategies and Sustainability

**Module code**  
wir886

**Credit points**  
6.0 KP

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

**Applicability of the module**
- Master Applied Economics and Data Science (Master) > Specialization  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPQ2020)  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL  
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Responsible persons**

Lehrenden, Die im Modul (Authorized examiners)  
Hoppmann, Jörn (Module responsibility)

**Prerequisites**

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

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

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

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

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

**Reader's advisory**

**Links**

**Language of instruction**  
English

**Duration (semesters)**  
1 Semester

**Module frequency**  
Annually

**Module capacity**  
40

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

**Module level / module level**  
EB (Ergänzungsbereich / Complementary)
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<th>Wahlpflicht / Elective</th>
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<tr>
<td>Lehr-/Lernform / Teaching/Learning method</td>
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**Vorkenntnisse / Previous knowledge**

<table>
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<tr>
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<th>Type of examination</th>
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**Final exam of module**

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<th>SWS</th>
<th>Frequency</th>
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<tr>
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**Total time of attendance for the module**

56 h
wir896 - Operations Management

Module label: Operations Management
Module code: wir896
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module:
- Master Applied Economics and Data Science (Master) > Specialization
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL

Responsible persons:
- Busse, Christian (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)

Prerequisites:

Skills to be acquired in this module:

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

Reader's advisory:

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

Language of instruction: English
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited
Module level / module level: MM (Mastermodul / Master module)
Modulart / typ of module: Wahlpflicht / Elective

Lehr-/Lernform / Teaching/Learning method:

Vorkenntnisse / Previous knowledge:

Examination:
- Time of examination: Am Ende des Semesters
- Type of examination: Portfolio

Final exam of module:
- Course type: Lecture, Seminar
- Comment: SWS, Frequency, Workload of compulsory attendance
- SWS: 2, SoSe oder WiSe: 28, 28
- Total time of attendance for the module: 56 h
wir899 - Supply Chain Management

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

Applicability of the module
• Master Applied Economics and Data Science (Master) > Specialization
• Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)
• Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
• Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL

Responsible persons
Busse, Christian (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

Prerequisites

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

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

Reader's advisory

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

Language of instruction
English

Duration (semesters)
1 Semester

Module frequency
jährlich

Module capacity
unlimited

Modulelevel / module level
MM (Mastermodul / Master module)

Modulart / typ of module
Wahlpflicht / Elective

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination
Time of examination
Type of examination

Final exam of module
Am Ende des Semesters
Portfolio

Course type
Comment
SWS
Frequency
Workload of compulsory attendance
Lecture
2
SoSe oder WiSe
28
Seminar
2
SoSe oder WiSe
28

Total time of attendance for the module
56 h
## wir902 - International Sustainability Management

### Module label
International Sustainability Management

### Module code
wir902

### Credit points
6.0 KP

### Workload
180 h

### Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules
- Master's Programme Water and Coastal Management (Master) > Socioeconomics

### Responsible persons
Siebenhüner, Bernd (Module responsibility)

Lehrenden, Die im Modul (Authorized examiners)

Wegner, Aikje (Authorized examiners)

Sievers-Glotzbach, Stefanie (Authorized examiners)

### Prerequisites
No

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

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

### Reader's advisory
BMU/BDI (Eds.) 2002: Sustainability Management in Business Enterprises. CSM, University of Lueneburg (Schaltegger, Herzig, Kleiber, Müller), http://www2.leuphana.de/umanagement/csm/content/nama/downloads/pdf-dateien/nmu_fs_engl_final.pdf

Charter, Martin/Tischner, Ursula (Eds.) (2001): Sustainable Solutions, Developing Products and Services for the Future, Sheffield: Greenleaf;


Hutchinson, Andrew, and Frances Hutchinson, 1997 Environmental Business Management: Sustainable Development in the New Millennium. London u.a.: McGraw-Hill;


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### Vorkenntnisse / Previous knowledge

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<td>Presentation and written summary</td>
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### Course type

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**Total time of attendance for the module**: 56 h
### wir913 - Practical Project in Sustainability Economics and Management

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<tr>
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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Sustainability Economics and Management (Master) > Akzentmodule

**Responsible persons**
- Siebenhüner, Bernd (Authorized examiners)
- Busse, Christian (Authorized examiners)
- Siebenhüner, Bernd (Module responsibility)

**Prerequisites**
- No

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

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

The module's intention is to integrate current research activities of the University from the research areas of sustainability, economics and management into teaching activities. The Module provides students the possibility to actively participate in current research at Oldenburg University. The module's seminars each year deal with different projects and are thus designed each year by a different group of Oldenburg located researchers.

This teaching concept provides the interface between theory and application of scientific theories into research practise. Thus, this module also introduces research work at universities in general.

**Reader's advisory**
Depending on the topic and content of each seminar

**Links**
- Language of instruction: English
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Modulart / module level: je nach Studiengang Pflicht oder Wahlpflicht
- Lehr-/Lernform / Teaching/Learning method: two seminars

**Vorkenntnisse / Previous knowledge**

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**Course type**
- Course or seminar

**SWS**
- 4

**Frequency**
- SoSe und WiSe

**Workload attendance**
- 56 h
Module label: Topics in Sustainability Economics and Management I
Module code: wir919
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Socioeconomics

Responsible persons:
- Siebenhüner, Bernd (Authorized examiners)
- Sievers-Glotzbach, Stefanie (Authorized examiners)
- Wolter, Hendrik (Authorized examiners)
- Siebenhüner, Bernd (Module responsibility)

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

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

Reader's advisory:
Depending on the topic and content of each seminar

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

Module level / module level:
EB (Ergänzungsbereich / Complementary)

Modulart / typ of module:
Wahlpflicht / Elective

Vorkenntnisse / Previous knowledge:
Examination:
- Time of examination
- Type of examination
Final exam of module:
- to be announced during the seminar
- Term paper, presentation or oral exam
Course type:
- Seminar

SWS:
- 4

Frequency:
Workload attendance:
- 56 h
**wir921 - Sustainable Supply Chain Management**

**Module label**
Sustainable Supply Chain Management

**Module code**
wir921

**Credit points**
6.0 KP

**Workload**
180 h

**Applicability of the module**
- Master Applied Economics and Data Science (Master) > Specialization
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Sustainability Economics and Management (Master) > Akzentmodule

**Responsible persons**
- Busse, Christian (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)
- Busse, Christian (Module counselling)

**Prerequisites**

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

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

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

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

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

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

**Links**

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<td>Module frequency</td>
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<tr>
<td>Lehr-/Lernform / Teaching/Learning method</td>
<td>Lectures and seminar sessions will be completely intertwined</td>
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<td>Vorkenntnisse / Previous knowledge</td>
<td>There are no formal or informal prerequisites. Basic knowledge of business and management, corporate sustainability, and supply chain and operations management is advantageous. Familiarity with management theories and research methods will also help students.</td>
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**Total time of attendance for the module**  
56 h
wir923 - Advanced Research Topics in Sustainable Supply Chain Management

**Module label**
Advanced Research Topics in Sustainable Supply Chain Management

**Module code**
wir923

**Credit points**
6.0 KP

**Workload**
180 h

**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Responsible persons**
Busse, Christian (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)
Dahiya, Satwant (Module counselling)

**Prerequisites**
Erfolgreiche Belegung des Moduls “Sustainable Supply Chain Management” (wir921)

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

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

**Reader’s advisory**
Selected scholarly research articles will be used throughout the module.

**Links**

**Language of instruction**
English

**Duration (semesters)**
1 Semester

**Module frequency**
Irregular frequency

**Module capacity**
15

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

**Modulart / typ of module**
Wahlmodul / Opportunity

**Lehr-/Lernform / Teaching/Learning method**
Completely online (as of 2020)

**Vorkenntnisse / Previous knowledge**
In-depth knowledge of the module “Sustainable Supply Chain Management”

**Examination**

<table>
<thead>
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**Course type**
Seminar

**SWS**
4

**Frequency**
SoSe oder WiSe

**Workload attendance**
56 h
### Module Information

**Module label**: Innovations for Sustainable Operations  
**Module code**: wir925  
**Credit points**: 6.0 KP  
**Workload**: 180 h  
**Applicability of the module**:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL  
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules  
**Responsible persons**:
- Busse, Christian (Module responsibility)  
- Lehrenden, Die im Modul (Authorized examiners)  
- Dahiya, Satwant (Module counselling)  
**Prerequisites**:
Erfolgreiche Belegung mindestens eines der Module „Sustainable Supply Chain Management“ (wir921), „Supply Chain Management“ (wir899), „Operations Management“ (wir896) und „Innovation Management“ (wir832)  
**Skills to be acquired in this module**:
Students become acquainted with emergent innovations for sustainable operations, they evaluate such innovations and (co-)design others. They learn to evaluate their actual or conjectured economic, social and/or ecologic effectiveness, drawing on the design science framework and/or theoretical discourses in the field.  
**Module contents**:
The module helps students to specialize on the intersection of operations and supply chain management, sustainability management, and innovation management. The specific topics align closely with the most up-to-date applied research topics.  
**Reader's advisory**:
Selected scholarly research articles will be used throughout the module  
**Links**
- German, English  
**Languages of instruction**
**Duration (semesters)**: 1 Semester  
**Module frequency**: Irregular frequency  
**Module capacity**: 15  
**Modullevel / module level**: EB (Ergänzungsbereich / Complementary)  
**Modulart / typ of module**: Wahlmodul / Opportunity  
**Lehr-/Lernform / Teaching/Learning method**: Completely online (as of 2020)  
**Vorkenntnisse / Previous knowledge**:
In-depth knowledge of at least one of the modules „Sustainable Supply Chain Management“ (wir921), „Supply Chain Management“ (wir899), „Operations Management“ (wir896) und „Innovation Management“ (wir832)  
**Examination**:
- Time of examination  
- Type of examination: Portfolio or Report or Presentation (depending on the specific courses offered)  
**Course type**: Seminar  
**SWS**: 4  
**Frequency**: SoSe oder WiSe  
**Workload attendance**: 56 h
The main target of the "Eco-Venturing" module is to develop entrepreneurial skills for the development and implementation of environmental innovations and sustainable business ideas. These include:

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

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

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

The module Eco-Venturing is also available for students of the Master's programme WiRe in the ManECo area and can be credited as the module Advanced Entrepreneurship (wir849 Advanced Entrepreneurship). The same applies to students of the Master's programme in Business Informatics. Here it can also be proven as wir849 Advanced Entrepreneurship.
<table>
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Total time of attendance for the module
### wir939 - Topics in Sustainability Economics and Management II

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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Socioeconomics

**Responsible persons**
- Siebenhüner, Bernd (Authorized examiners)
- Sievers-Glotzbach, Stefanie (Authorized examiners)
- Wolter, Hendrik (Authorized examiners)
- Siebenhüner, Bernd (Module responsibility)

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

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

**Reader's advisory**
Depending on the topic and content of each seminar

**Language of instruction**
English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

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

**Vorkenntnisse / Previous knowledge**

<table>
<thead>
<tr>
<th>Examination</th>
<th>Time of examination</th>
<th>Type of examination</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final exam of module</td>
<td>To be announced during the seminar</td>
<td>Term paper, presentation or oral exam</td>
</tr>
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</table>

**Course type**
Seminar

**SWS**
4

**Frequency**

<table>
<thead>
<tr>
<th>Workload attendance</th>
<th>56 h</th>
</tr>
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</table>
**Schwerpunktmodule RdW - Recht**

**wir806 - Information Technology Law**

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Module code</td>
<td>wir806</td>
</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
</tr>
</tbody>
</table>

**Workload:** 180 h

**Applicability of the module**
- Bachelor's Programme Business Informatics (Bachelor) > Wahlbereich Informatik, Kultur und Gesellschaft
- Bachelor's Programme Computing Science (Bachelor) > Wahlbereich Informatik, Kultur und Gesellschaft
- Master Applied Economics and Data Science (Master) > Specialization
- Master of Education Programme (Vocational and Business Education) Computing Science (Master of Education) > Recht und Gesellschaft
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Nicht Informatik

**Responsible persons**

Lehrenden, Die im Modul (Authorized examiners)

Louven, Sebastian (Module counselling)

**Prerequisites**

**Skills to be acquired in this module**
Upon completion of the module, students will be able to:
- deal with all legal questions arising from the use of information and communication technology in all sectors of society,
- identify legal issues arising from the use of information and communication technology,
- draft solutions for these legal questions.

**Module contents**
Internet law; IT contracts law

**Reader's advisory**
Köhler, Fetzer, Recht des Internet, 8. Aufl., 2016
Redeker, IT-Recht, 6. Aufl., 2017

**Links**

**Language of instruction**
German

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modullevel / module level**
je nach Studiengang Pflicht oder Wahlpflicht

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

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
<thead>
<tr>
<th>Final exam of module</th>
<th>Time of examination</th>
<th>Type of examination</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>during term</td>
<td>presentation and handout, written exam or oral exam</td>
</tr>
</tbody>
</table>

**Course type**

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

**Total time of attendance for the module**
56 h
wir807 - Taxation and Tax Law I

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

**Applicability of the module**
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht

**Responsible persons**
Dittmer, Jochen (Module responsibility)

**Prerequisites**

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

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

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

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

**Language of instruction**
German

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modullevel / module level**
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**Modular / typ of module**
je nach Studiengang Pflicht oder Wahlpflicht

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

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
<thead>
<tr>
<th>Time of examination</th>
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</thead>
<tbody>
<tr>
<td>end of term</td>
<td>written exam</td>
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</table>

**Course type**
Lecture

**SWS**
4

**Frequency**

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

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

**wir813 - Competition Law and Intellectual Property**

**Module label**
Competition Law and Intellectual Property

**Module code**
wir813

**Credit points**
6.0 KP

**Workload**
180 h

**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt “China - Wirtschaft und Sprache” (CHI) - Kernmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MPO2020)

**Responsible persons**
- Godt, Christine (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)
- Chege, Victoria (Module counselling)

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

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

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

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

**Reader's advisory**

**Links**

**Languages of instruction**
English , German

**Duration (semesters)**
1 Semester

**Module capacity**
30

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

**Modullevel / module level**
SPM (Schwerpunktmodul / Main emphasis)

**Modulart / typ of module**
Wahlpflicht / Elective

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

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
<thead>
<tr>
<th>Time of examination</th>
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<td>Referat mit Ausarbeitung</td>
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**Course type**
Course or seminar (1 V und 1 S ODER 2 V)
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<tr>
<td>Frequency</td>
<td>SoSe oder WiSe</td>
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<tr>
<td>Workload attendance</td>
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**wir815 - Modern Transformations of International and EU Economic Law**

<table>
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<th>Module label</th>
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<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPC2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht

**Responsible persons**
- Godt, Christine (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)

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

**Module contents**
The module consists of two lectures which deal with changes in policies and institutions of international economic law. One lecture focuses on economic law and institutions as shaped by international law, while the other class is dedicated to EU foreign trade law. A basic knowledge of the institutions of international and EU economic law (WTO, IMF, World Bank, European Commission) is a prerequisite for attending this module. The focus lies in helping students understand the processes of internationalization and Europeanization that inform the current interactions between the different actors on the international plane (companies, states and parastatals). In this module, public and private economic law will be presented as a single unit.

- The international law part of the module focuses on the rationale and regulation of the major free trade agreements, including dispute settlement. Other topics to be addressed include the conflict of laws and the UN Convention (CISG). The EU law focuses on competition and foreign trade law, including procurement and taxation law.

**Reader's advisory**

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

**Language of instruction**
- English

**Duration (semesters)**
- 1 Semester Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

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

**Modulart / typ of module**
- Wahlpflicht / Elective

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

**Vorkenntnisse / Previous knowledge**
- Einführung in das Bürgerliche Recht (BM 1), Vertiefung im Bürgerlichen Recht (AM 3), Handelsrecht (AM 1), Grundlage des EU-Wirtschaftsrechts und Grundzüge des Arbeitsrechts (BM 2).

**Examination**
- Time of examination: End of term (i.e. lecture period).
- Type of examination: The examination consists either of term papers or an end of term test. In the case of term papers, students will work on current decisions or policy papers that are to be analyzed and evaluated by processing secondary literature.

**Course type**
- Lecture
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>SWS</td>
<td>4</td>
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<tr>
<td>Frequency</td>
<td>WiSe</td>
</tr>
<tr>
<td>Workload attendance</td>
<td>56 h</td>
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Module label: Digitalisation and Law - Deepening

Module code: wir816

Credit points: 6.0 KP

Workload: 180 h

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht

Responsible persons:
Boehme-Neßler, Volker (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

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

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

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

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

Links:
- Language of instruction: German
- Duration (semesters): 1 Semester
- Module frequency: Annual
- Module capacity: unlimited
- Modullevel / module level: SPM (Schwerpunktmodule / Main emphasis)
- Modulart / type of module: Wahlpflicht / Elective
- Lehr-/Lernform / Teaching/Learning method: Vorlesung

Vorkenntnisse / Previous knowledge:
- Examination: Time of examination
- Final exam of module: End of semester
- Type of examination: Presentation and essay

Course type:
- Course selection

SWS:
- 4

Frequency:
- SoSe oder WiSe

Workload attendance:
- 56 h
**wir835 - Taxation and Tax Law II**

<table>
<thead>
<tr>
<th>Module label</th>
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<tbody>
<tr>
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<td>6.0 KP</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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</tbody>
</table>
| Applicability of the module | • Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)  
• Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - Recht  
• Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht |
| Responsible persons   | Dittmer, Jochen (Module responsibility)                    |
| Prerequisites         | -                                                          |
| Skills to be acquired in this module | The aim of the course is to provide students with a deep and thorough knowledge regarding  
• Mergers & Acquisition tax  
• International taxation  |
| Module contents       | The course provides a deep insight into Merger & acquisition tax  
• Taxation of sale of company shares  
• Admittance of a shareholder  
• Insertion of operations, partial operations and partner shares in corporate enterprises  
• Transformation of corporate enterprises into business partnerships  
• Merger of corporate enterprises  
• Separation of corporate enterprises and business partnerships International taxation  
• Taxation of transnational operations in form of direct businesses, permanent establishments and corporate enterprise subsidiaries  
• Possibilities and limitations regarding the prevention of international double taxation  
• Profit deferral and problems regarding transfer prices  
• Problems in the prevention of international low taxation |
| Reader's advisory     | • Brähler, Gemot (aktuelle Fassung): Umwandlungssteuerrecht: Grundlagen für Studium und Steuerberaterprüfung • Schaumburg, Harald (aktuelle Fassung): Internationales Steuerrecht: Außensteuerrecht, Doppelbesteuerungsrecht It is worth mentioning, that due to the fast-changing tax law, further recommendations regarding the literature cannot be made yet, but are rather given during the course. Required are: • a collection of the most important tax laws (e.g. NWB-publisher) in current form. • a loose-leaf collection of the tax regulations (e.g. Beck-publisher) |
| Links                 |                                                             |
| Language of instruction | German                                                    |
| Duration (semesters)  | 2 Semester                                                 |
| Module frequency      | jährlich                                                   |
| Module capacity       | unlimited                                                  |
| Reference text        | Due to a change in the frequency in which the "Mergers & Acquisition Tax" and the "International Taxation" sections are offered starting with the winter semester 2020/21, it is recommended for the winter semester 2019/20, in addition to the module wir 807 "Taxation and Tax Law I", to study the "Mergers & Acquisition Tax" section of the module wir835 at the same time and that the examination on both sections is taken in the summer semester 2020. The course "Mergers & Acquisition Tax" will otherwise only be offered again in the summer semester 2021. From the summer semester 2021 onward it is recommended to study the part "Mergers & Acquisition Tax" of the module wir835 in the 2nd semester and the part "International Taxation" in the 3rd semester. At the end of the 3rd semester, the written exam should cover the entire content of the module. |
| Modullevel / module level | ---                                                        |
| Modulart / typ of module | je nach Studiengang Pflicht oder Wahlpflicht               |
| Lehr-/Lernform / Teaching/Learning method |                                                             |
| Vorkenntnisse / Previous knowledge |                                                             |
| Examination           | Time of examination                                      |
| Final exam of module  | Type of examination                                      |
| Course type           | SWS                                                       |
| Lecture               | 4                                                         |
| Seminar               | 2                                                         |
| Total time of attendance for the module | 84 h                                                      |
**wir856 - Codetermination Act**

<table>
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<tr>
<th>Module label</th>
<th>Codetermination Act</th>
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<tbody>
<tr>
<td>Module code</td>
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<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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</table>
| Applicability of the module| - Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW) (MPO2020) |
| Responsible persons        | Brors, Christiane (Module responsibility)  
Lehrenden, Die im Modul (Authorized examiners) |
| Prerequisites              | Based on the modul „Employment Law“ the students will in the context of Employment law understand - the special legal problems concerning the rights of the Betriebsrat - the procedure of problem solving (Einigungsstelle, procedure of court). |
| Skills to be acquired in this module | Rights of the Betriebsrat, Einigungsstellenverfahren, procedure of court, rights of the members of the Betriebsrat, Organisation of the Betriebsrat, duties and rights of the employer. |
| Module contents            | Literature will be announced in the lecture |
| Reader's advisory          | Links                                           |
| Languages of instruction   | Duration (semesters)                           |
|                            | 1 Semester                                     |
| Module frequency           | halbjährlich                                    |
| Module capacity            | unlimited                                       |
| Modulart / module level    | ---                                             |
| Lehr-/Lernform / Teaching/Learning method | je nach Studiengang Pflicht oder Wahlpflicht |
| Vorkenntnisse / Previous knowledge | Examination Time of examination Type of examination |
| Final exam of module       | Portfolio                                       |

<table>
<thead>
<tr>
<th>Course type</th>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecture</td>
<td>2</td>
<td>28</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Seminar</td>
<td>2</td>
<td>28</td>
<td></td>
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<tr>
<td>Total time of attendance for the module</td>
<td>56 h</td>
<td></td>
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</table>
wir857 - Law of Media and Telecommunication

<table>
<thead>
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</thead>
<tbody>
<tr>
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</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
</tr>
<tr>
<td>Applicability of the module</td>
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</tr>
<tr>
<td></td>
<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule RdW - Recht</td>
</tr>
<tr>
<td></td>
<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule UF - Recht</td>
</tr>
<tr>
<td></td>
<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Recht der Wirtschaft&quot; (RdW) (MPO2020)</td>
</tr>
<tr>
<td></td>
<td>Master's Programme Business Informatics (Master) &gt; Module der Wirtschafts- und Rechtswissenschaften (Master)</td>
</tr>
<tr>
<td></td>
<td>Master's Programme Computing Science (Master) &gt; Nicht Informatik</td>
</tr>
</tbody>
</table>

Responsible persons
Boehme-Neßler, Volker (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

Prerequisites

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

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

Reader's advisory
Current case law and:
Fechner, Medienrecht, 19.Aufl. 2018
Petersen, Medienrecht, 2010.

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

Language of instruction
German

Duration (semesters)
1 Semester

Module frequency
jährlich

Module capacity
unlimited

Modullevel / module level
---

Modulart / typ of module
je nach Studiengang Pflicht oder Wahlpflicht

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

<table>
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<th>Type of examination</th>
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<tbody>
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Course type
Lecture

SWS
4

Frequency
SuSe

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

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<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Recht der Wirtschaft&quot; (RdW) (MP02020)</td>
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</table>

**Responsible persons**
- Rott, Peter (Module responsibility)
- Lehrenden, Die im Modul (Module counselling)
- Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**

**Skills to be acquired in this module**

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

**Module contents**

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

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

The lecture Insolvency Law deals with the basics of debt enforcement and insolvency law. Procedures will be shown and explained.

The first part deals with company insolvency law, the second part with consumer insolvency and residual debt relief law.

**Reader's advisory**

Current literature references are given in the events.

**Links**

- Language of instruction: German
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Modullevel / module level: je nach Studiengang Pflicht oder Wahlpflicht

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

**Vorkenntnisse / Previous knowledge**

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<td>Type of examination</td>
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### wir859 - European Employment Law

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<td>Workload</td>
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| Applicability of the module | • Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht  
                                • Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW) (MP2020) |
| Responsible persons         | Lehrenden, Die im Modul (Authorized examiners)               |
|                            | Brors, Christiane (Module responsibility)                   |
| Prerequisites               | keine                                                       |
| Skills to be acquired in this module | The students will achieve practical knowledge to solve legal transnational problems. |
| Module contents             | After an introduction to the latest jurisdiction of the European Court of Justice the students get individual topics, in order to prepare and present term papers. The lecture will be hold in form of a block seminar. |
| Reader's advisory           | Will be announced in the lectures.                          |
| Links                       | http://www.fk2.uni-oldenburg.de/InstRW/arre/                 |
| Language of instruction     | German                                                      |
| Duration (semesters)        | 1 Semester                                                  |
| Module frequency            | jährlich                                                    |
| Module capacity             | unlimited                                                   |
| Modulart / module level     | ---                                                         |
| Lehr-/Lernform / Teaching/Learning method | je nach Studiengang Pflicht oder Wahlpflicht |

### Vorkenntnisse / Previous knowledge

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### Course type

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### Total time of attendance for the module

56 h
wir860 - Data Protection Law

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

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW) (MPO2020)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Nicht Informatik

Responsible persons:
- Lehrenden, Die im Modul (Authorized examiners)
- Louven, Sebastian (Module counselling)
- Rott, Peter (Module responsibility)

Prerequisites:

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

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

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

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

Reader's advisory:
Kühling/Klar/Sackmann, Datenschutzrecht, 2018.
Further literature references will be given in the lecture.

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

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

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

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination
Time of examination: typically 6 weeks after your presentation
Type of examination: Seminar paper and presentation or Term paper or Oral exam

Course type
Comment
SWS
Frequency
Workload of compulsory attendance
Lecture
2
28
Seminar
2
28
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### wir880 - Marine & Maritime Law

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<td>Master's Programme Sustainability Economics and Management (Master) &gt; Additional Modules</td>
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<td>Master's Programme Water and Coastal Management (Master) &gt; Planning</td>
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<tr>
<td>Responsible persons</td>
<td>Godt, Christine (Module responsibility)</td>
</tr>
<tr>
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<td>Lehrenden, Die im Modul (Authorized examiners)</td>
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<tr>
<td>Prerequisites</td>
<td>Die Studierenden</td>
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<tr>
<td></td>
<td>erwerben Kenntnisse des maritimen (zivilistischen) und des marinen (öffentlichen) Seerechts und deren Verschränkung in den Rechtsebenen und mit dem kontinentalen Wasserrecht.</td>
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<tr>
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<td>sind in der Lage, seerechtliche Fragestellungen zu analysieren und lösungsorientiert zu bearbeiten.</td>
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<td>können Forschungsfragen interdisziplinär entwickeln und bearbeiten.</td>
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<td>Während der Vorlesungszeit</td>
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wir881 - Energy Law

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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodul “China - Wirtschaft und Sprache” (CHI) - Kernmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RM-Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule "Transnational Economics and Law" (TEL) (MPO2020)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Responsible persons**
- Lehrende, Die im Modul (Authorized examiners)
  - Meyerholt, Ulrich (Module counselling)
  - Godt, Christine (Module responsibility)

**Prerequisites**
- Die Studierenden sollen vertiefte Kenntnisse des europäischen und deutschen Energiewirtschaftsrechts.
- Sie sind in der Lage, energierechtliche Fragestellungen zu analysieren und lösungsorientiert zu bearbeiten.
- Sie können Forschungsfragen interdisziplinär entwickeln und bearbeiten.

**Module contents**

**Reader's advisory**

**Links**

**Languages of instruction**
- German, English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

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

**Modulart / typ of module**
- Wahlpflicht / Elective

**Vorkenntnisse / Previous knowledge**
- Time of examination
- Type of examination
- Final exam of module
- Während der Vorlesungszeit
- Referat oder Hausarbeit oder mündliche Prüfung

**Course type**
- Seminar
  - (2 SE)

**SWS**
- 4
<table>
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wir882 - Selected Issues in European Economic Policies

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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MPC2020)

**Responsible persons**
- Lehrenden, Die im Modul (Authorized examiners)
- Chege, Victoria (Module counselling)
- Godt, Christine (Module responsibility)

**Prerequisites**
- Die Studierenden verstehen die Rechtsgenese und Rechtsdurchsetzung im Europäischen Mehrebenensystem,
- analysieren und beantworten Rechtsfragen im Europäischen Binnenmarktrecht,
- beherrschen englische Rechtsterminologie.

**Module contents**

**Reader's advisory**

**Links**
- Languages of instruction: English, German
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Modullevel / module level: SPM (Schwerpunktmolkul / Main emphasis)
- Modulart / typ of module: Wahlpflicht / Elective
- Lehr-/Lernform / Teaching/Learning method: Seminar

**Vorkenntnisse / Previous knowledge**
- Kenntnisse um Europäischen Wirtschaftsrecht und in der VWL.

**Examination**
- Time of examination: Während des Semesters.
- Type of examination: Hausarbeit oder Referat mit schriftlicher Ausarbeitung

**Course type**
- Seminar (2 SE)

**SWS**
- 4

**Frequency**
- SoSe und WiSe

**Workload attendance**
- 56 h
wir883 - Transnational Biodiversity and Genetic Resources Law

**Module label**
Transnational Biodiversity and Genetic Resources Law

**Module code**
wir883

**Credit points**
6.0 KP

**Workload**
180 h

**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MPO2020)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Responsible persons**
Kamau, Evanson (Module counselling)
Lehrenden, Die im Modul (Authorized examiners)
Godt, Christine (Module responsibility)

**Prerequisites**
- englische Sprachkenntnisse

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

**Module contents**

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

**Reader's advisory**

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

**Language of instruction**
English
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**Vorkenntnisse / Previous knowledge**

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<td>Während des Semesters</td>
<td>Hausarbeit oder Referat</td>
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**Course type**

- Seminar
  - 2 SE

**SWS**

- 4

**Frequency**

- SoSe und WiSe

**Workload attendance**

- 56 h
wir884 - Transnational Health Law

Module label: Transnational Health Law
Module code: wir884
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MPO2020)

Responsible persons:
Chege, Victoria (Module counselling)
Godt, Christine (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

Prerequisites:

Skills to be acquired in this module:
- erkennen und analysieren europäische und internationale Regulationsmaterie des transnationalen Gesundheitsrechts
- kennen Anwendungsbeispiele und lösen Problemfälle
- verfügen über anwendungsbezogenes Wissen zur Lösung aktuell anstehender europäischen und transnationalen Fragestellungen.

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

Reader's advisory:

Links:
Language of instruction: English
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited
Modulart / typ of module: MM (Mastermodul / Master module)
Lehr-/Lernform / Teaching/Learning method: S
Vorkenntnisse / Previous knowledge: Kenntnisse im europäischen Wirtschaftsrecht.
Examination: Time of examination
Type of examination: Hausarbeit oder Referat mit schriftlicher Ausarbeitung
Final exam of module: Variiert nach Prüfungsleistung
Course type: Seminar / 2 SE
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<tr>
<td><strong>Frequency</strong></td>
<td>SoSe und WiSe</td>
</tr>
<tr>
<td><strong>Workload attendance</strong></td>
<td>56 h</td>
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## Kernmodule CHI

**wir801 - Concepts of Organisation and Management**

<table>
<thead>
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<th>Module label</th>
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<tr>
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<td>Workload</td>
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</table>

### Applicability of the module

- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MPO2020)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master’s Programme Management Consulting (Master) > Mastermodule

### Responsible persons

- Breisig, Thomas (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)
- Wengelowski, Peter (Module counselling)
- Gilbert, Jonathan (Module counselling)
- Breisig, Thomas (Module counselling)

### Prerequisites

keine

### Skills to be acquired in this module

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

Upon completion of the module, students will:

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

### Module contents

Students receive deeper insights into concepts of organisation and management, including:

- Lean Management
- Change Management
- Quality Management
- Business Process Reengineering

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

### Reader's advisory


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

### Links

- www.uol.de/orgpers

### Language of instruction

German

### Duration (semesters)

1 Semester

### Module frequency

jährlich

### Module capacity

unlimited

### Reference text

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

### Modullevel / module level

je nach Studiengang Pflicht oder Wahlpflicht

### Lehr-/Lernform / Teaching/Learning

...
#### method

Vorkenntnisse / Previous knowledge

Praktische Erfahrungen; Kenntnisse aus den Bachelor-Modulen: Organisation und Human Resource Management

<table>
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<th>Time of examination</th>
<th>Type of examination</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final exam of module</td>
<td>Depending on the type of examination during the lecture period, at the end of the lecture period or at the end of the semester</td>
<td>Seminar paper or presentation or written exam or oral exam or portfolio or project report (will be determined and announced at the beginning of the semester by the lecturer)</td>
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</table>

<table>
<thead>
<tr>
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<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<tr>
<td>Seminar</td>
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<td>28</td>
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</table>

**Total time of attendance for the module** 56 h
wir813 - Competition Law and Intellectual Property

Module label | Competition Law and Intellectual Property
Module code | wir813
Credit points | 6.0 KP
Workload | 180 h

Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule (MP02020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW) (MP02020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MP02020)

Responsible persons
Godt, Christine (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)
Chege, Victoria (Module counselling)

Prerequisites
(for WiRe empfohlen): wir815

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

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

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

Reader's advisory

Links
Languages of instruction | English, German
Duration (semesters) | 1 Semester
Module frequency | jährlich
Module capacity | 30
Reference text | Vorkenntnisse: Grundlagen Wirtschaftsrecht (Privatrecht/Europarecht)
Modulelevel / module level | SPM (Schwerpunktmodule / Main emphasis)
Modulart / typ of module | Wahlpflicht / Elective
Lehr-/Lernform / Teaching/Learning method
Vorkenntnisse / Previous knowledge
Examination | Time of examination | Type of examination
Final exam of module | Referat mit Ausarbeitung
Course type | Course or seminar (1 V und 1 S ODER 2 V)
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<td>SoSe oder WiSe</td>
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<td><strong>Workload attendance</strong></td>
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wir815 - Modern Transformations of International and EU Economic Law

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

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht

Responsible persons:
Godt, Christine (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

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

Module contents:
The module consists of two lectures which deal with changes in policies and institutions of international economic law. One lecture focuses on economic law and institutions as shaped by international law, while the other class is dedicated to EU foreign trade law. A basic knowledge of the institutions of international and EU economic law (WTO, IMF, World Bank, European Commission) is a prerequisite for attending this module. The focus lies in helping students understand the processes of internationalization and Europeanization that inform the current interactions between the different actors on the international plane (companies, states and parastatals). In this module, public and private economic law will be presented as a single unit.

The international law part of the module focuses on the rationale and regulation of the major free trade agreements, including dispute settlement. Other topics to be addressed include the conflict of laws and the UN Convention (CISG). The EU law focuses on competition and foreign trade law, including procurement and taxation law.

Reader's advisory:

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

Language of instruction: English
Duration (semesters): 1 Semester Semester
Module frequency: jährlich
Module capacity: unlimited
Module level / module level: MM (Mastermodul / Master module)
Modular / typ of module: Wahlpflicht / Elective
Lehr-/Lernform / Teaching/Learning method: 2 Vorlesungen
Vorkenntnisse / Previous knowledge:
- Einführung in das Bürgerliche Recht (BM 1), Vertiefung im Bürgerlichen Recht (AM 3), Handelsrecht (AM 1), Grundlage des EU-Wirtschaftsrechts und Grundzüge des Arbeitsrechts (BM 2).

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

Course type: Lecture
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<tbody>
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# wir821 - International Trade, Production and Change

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<td>Applicability of the module</td>
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<tr>
<td></td>
<td>• kein Abschluss European Studies in Global Perspectives &gt; Society, Economy and Politics</td>
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<tr>
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<td>• Master Applied Economics and Data Science (Master) &gt; Economics</td>
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<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Kernmodule CHI</td>
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<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;China - Wirtschaft und Sprache&quot; (CHI) - Kernmodule (MPO2020)</td>
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<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Transnational Economics and Law&quot; (TEL) (MPO2020)</td>
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<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Volkswirtschaftslehre&quot; (VWL) (MPO2020)</td>
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<td>• Master's Programme Sustainability Economics and Management (Master) &gt; Additional Modules</td>
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## Responsible persons
- Trautwein, Hans-Michael (Module responsibility)
- Trautwein, Hans-Michael (Authorized examiners)
- Bitzer, Jürgen (Authorized examiners)
- Poppitz, Philipp (Authorized examiners)
- Trautwein, Hans-Michael (Module counselling)

## Prerequisites
- keine

## Skills to be acquired in this module
- Understanding of trade relations, international factor movements and corresponding balance-of-payments mechanisms.
- Capability to discuss structural change in global trade and productions in terms of formal models and case studies.
- Understanding of the causes and alternative strategies of economic integration in regional blocs.
- Understanding of the causes and alternative strategies of economic transformation in emerging markets.
- Ability to research data and evaluate the literature on specific aspects of international trade, production and structural change.

## Module contents
The lectures and seminar papers address issues in the following subfields:
- international trade,
- international trade policies and regimes,
- geographical economics,
- foreign direct investment,
- labour migration,
- fragmentation of production,
- regulations of international trade and factor movements,
- development strategies,
- regional integration.

## Reader's advisory
Further references to specific topics and current literature will be given in the events.

## Links
- Language of instruction: English
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Reference text
  - Das Seminar wird in der Form eines Blockseminars abgehalten.
Es gibt eine Vorbesprechung Anfang des Semesters, in der die Themen vergeben werden.

<table>
<thead>
<tr>
<th>Modullevel / module level</th>
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<tbody>
<tr>
<td>Modulart / typ of module</td>
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<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
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<td>Lehr-/Lernform / Teaching/Learning method</td>
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<td>Vorlesung mit begleitendem Seminar</td>
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<td>Final exam of module</td>
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wir831 - Corporate Social Responsibility

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<tr>
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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NMM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Sustainability Economics and Management (Master) > Akzentmodule

**Responsible persons**

Hoppmann, Jörn (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**

**Skills to be acquired in this module**

The students should...

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

**Module contents**

The module "CSR" provides an overview of the debates on the social responsibility of firms. The first session will briefly introduce the historical debate on Corporate Social Responsibility and Corporate Sustainability and delineate important concepts. The following sessions will use concrete company case studies as a basis for a critical discussion of central questions in the context of corporate social responsibility and sustainability. Questions that will be discussed are, amongst others:

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

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

**Reader's advisory**


**Links**

**Language of instruction**

German

**Duration (semesters)**

1 Semester

**Module frequency**

Anually

**Module capacity**

unlimited

**Modullevel / module level**

BC (Basicscurriculum / Base curriculum)

**Modulart / typ of module**

je nach Studiengang Pflicht oder Wahlpflicht

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

VL (2 SWS), SE (2 SWS)

**Vorkenntnisse / Previous knowledge**

**Examination**

Zum Ende des Semesters

**Type of examination**

Portfolio

<table>
<thead>
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<th>Course type</th>
<th>Comment</th>
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<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<tr>
<td>Seminar</td>
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<td>56</td>
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**Total time of attendance for the module**

56 h
### wir863 - Business and Legal Chinese I

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

#### Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MPO2020)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

#### Responsible persons
- Lehrenden, Die im Modul (Authorized examiners)
  - Wang, Hongrui (Module counselling)
  - Trautwein, Hans-Michael (Module responsibility)

#### Prerequisites
- At the end of the course, successful students:
  - communicate in everyday life and work environments,
  - recognize and understand 200 characters and words,
  - understand frequently used expressions,
  - understand simple meanings in familiar contexts, clear instructions, standard questions and informations when pronounced slowly and clearly,
  - pose and answer questions in familiar contexts,
  - provide personal information in spoken and written form,
  - write about themselves in simple meanings.

#### Module contents
- Thematic vocabulary concerning personal information, basics of everyday life, shopping, simple standard transactions etc.
- Reading: simple dialogues and texts from everyday life
- Listening: short and simple dialogues from everyday life
- Speaking: short dialogues in everyday life situations
- Writing: short texts on personal information, questionnaires and forms
- Self-learning: work with the portfolio, individual training

#### Reader's advisory

#### Links
- Languages of instruction: English, Chinese
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Module level / module level: MM-PB (Professionalisierungsbereichsmodule im Master)
- Modulart / typ of module: je nach Studiengang Pflicht oder Wahlpflicht

#### Vorkenntnisse / Previous knowledge
- Examination:
  - Time of examination: last week of term
  - Type of examination: oral exam, written exam or portfolio
- Course type: Seminar
- SWS: 4
- Frequency: WiSe
- Workload attendance: 56 h
## wir864 - Law in China

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<tr>
<td>Responsible persons</td>
<td>Wang, Hongrui (Module counselling)</td>
</tr>
<tr>
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<td>Lehrenden, Die im Modul (Authorized examiners)</td>
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<td>Trautwein, Hans-Michael (Module responsibility)</td>
</tr>
<tr>
<td>Prerequisites</td>
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<tr>
<td>Skills to be acquired in this module</td>
<td>At the end of the course, successful students:</td>
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<tr>
<td></td>
<td>• are capable of self-orientation in the legal system of the PR China,</td>
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<tr>
<td></td>
<td>• decide competently about the use of consultancy and advocacy in selected cases,</td>
</tr>
<tr>
<td></td>
<td>• assess the role of Chinese law in standard business,</td>
</tr>
<tr>
<td></td>
<td>• understand the significance and contexts of the legal system in China and adapt their communication with Chinese partners accordingly.</td>
</tr>
<tr>
<td>Module contents</td>
<td>• Brief history of law in China</td>
</tr>
<tr>
<td></td>
<td>• Material law in the PR China</td>
</tr>
<tr>
<td></td>
<td>• Legal institutions in the PR China</td>
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<tr>
<td></td>
<td>• The role of lawyers</td>
</tr>
<tr>
<td></td>
<td>• Institutions of dispute settlement</td>
</tr>
<tr>
<td></td>
<td>• Sino-German dialogues on legal matters</td>
</tr>
<tr>
<td>Reader's advisory</td>
<td>Updated reading lists are provided at the beginning of the term.</td>
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<tr>
<td>Links</td>
<td><a href="http://www.ICOLAIR.de">http://www.ICOLAIR.de</a></td>
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<td>Duration (semesters)</td>
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<td>Modullevel / module level</td>
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<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
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<td>Time of examination</td>
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wir866 - Business and Legal Chinese II

Module label | Business and Legal Chinese II
Module code | wir866
Credit points | 6.0 KP
Workload | 180 h

Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MPO2020)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Responsible persons
- Trautwein, Hans-Michael (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)
- Wang, Hongrui (Module counselling)

Prerequisites
At the end of the course, successful students:
- recognize and read more than 400 Hanzi and understand simple letters and stories about everyday life situations,
- understand simple dialogues in familiar contexts when pronounced slowly and clearly,
- are familiar with Chinese intonation and can correctly reproduce it in pronunciation in simple dialogues,
- provide important information and can make and react to proposals,
- can identify frequently occurring radicals in Hanzi unknown to them
- write the pen strokes in Chinese characters in correct sequence
- write simple letters, dialogues and essays on familiar topics.

Module contents
- Thematic vocabulary concerning personal information, education, travelling, basic academic matters etc.
- Reading: short dialogues and texts from everyday life
- Listening: short dialogues, colloquial talks
- Speaking: self-presentation and descriptions
- Writing: letters, dialogues and essays
- Self-learning: work with the portfolio, individual training

Reader's advisory
Textbook HANYU JIAOCHENG 1A and 1B (1st ed. 2006, continuously updated):
Beijing: Beijing Language and Culture University Press.

Links

Languages of instruction | English, Chinese
Duration (semesters) | 1 Semester
Module frequency | jährlich
Module capacity | unlimited
Modullevel/module level | ---
Modulart/typ of module | je nach Studiengang Pflicht oder Wahlpflicht
Lehr-/Lernform/Teaching/Learning method

Vorkenntnisse/Previous knowledge

<table>
<thead>
<tr>
<th>Examination</th>
<th>Time of examination</th>
<th>Type of examination</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final exam of module</td>
<td>last week of term</td>
<td>oral exam or written exam or portfolio</td>
</tr>
</tbody>
</table>

Course type | Seminar
SWS | 4
Frequency

Workload attendance | 56 h
### wir867 - Economy and Culture in China

<table>
<thead>
<tr>
<th>Module label</th>
<th>Economy and Culture in China</th>
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</thead>
<tbody>
<tr>
<td>Module code</td>
<td>wir867</td>
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<tr>
<td>Credit points</td>
<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
</tr>
</tbody>
</table>
| Applicability of the module| • Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI  
                           | • Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MPO2020) |
| Responsible persons        | Schüler, Klaus (Module counselling)                              |
|                            | Wang, Hongrui (Module counselling)                               |
|                            | Trautwein, Hans-Michael (Authorized examiners)                    |
|                            | Schüler, Klaus (Authorized examiners)                             |
|                            | Wang, Hongrui (Authorized examiners)                             |
|                            | Trautwein, Hans-Michael (Module responsibility)                  |
| Prerequisites              |                                                                    |
| Skills to be acquired in this module | At the end of the course, successful students:                   |
|                            | • are familiar with the main traits of Chinese history,           |
|                            | • know important schools of thought and their impact on current thinking in the Chinese society, |
|                            | • comprehend major cultural differences between China and Europe,|
|                            | • are informed about major developments in the economic history of China, |
|                            | • make use of qualitative and quantitative indicators of the transformation of the Chinese economy since 1978, |
|                            | • have an understanding of the specific role of the state in coping with structural change in China. |
| Module contents            | • Introduction to Chinese history                                  |
|                            | • Foundations of Chinese philosophy and religion                  |
|                            | • Intercultural communication                                    |
|                            | • Economic development of China                                   |
|                            | • Quantitative analysis of economic transformation                |
|                            | • Stabilization policy in times of crisis and structural change  |
| Links                      |                                                                    |
| Languages of instruction   | German, English                                                   |
| Duration (semesters)       | 1 Semester                                                        |
| Module frequency           | jährlich                                                          |
| Module capacity            | unlimited                                                         |
| Modullevel / module level  |                                                                    |
| Modulart / type of module  | je nach Studiengang Pflicht oder Wahlpflicht                      |
| Lehr-/Lernform / Teaching/Learning method |                                                                    |
| Vorkenntnisse / Previous knowledge |                                                                    |
| Examination                | Time of examination                                                |
|                            | Type of examination                                                |
| Final exam of module       | end of term                                                       |
| Course type                | Comment                                                           |
|                            | SWS                                                               |
|                            | Frequency                                                         |
|                            | Workload of compulsory attendance                                 |
| Lecture                    | 2                                                                 |
|                            | 28                                                                |
| Seminar                    | 2                                                                 |
|                            | 28                                                                |
| Total time of attendance for the module | 56 h                                                            |
### wir874 - Advanced Microeconomics

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<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>Module code</td>
<td>wir874</td>
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<tr>
<td>Credit points</td>
<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
</tr>
<tr>
<td>Applicability of the module</td>
<td>• Master Applied Economics and Data Science (Master) &gt; Economics</td>
</tr>
<tr>
<td></td>
<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Basismodule</td>
</tr>
<tr>
<td></td>
<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Kernmodule CHI</td>
</tr>
<tr>
<td></td>
<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Mantelmodule (MPC2020)</td>
</tr>
<tr>
<td>Responsible persons</td>
<td>Helm, Carsten (Module responsibility)</td>
</tr>
<tr>
<td></td>
<td>Lehrende, Die im Modul (Authorized examiners)</td>
</tr>
<tr>
<td></td>
<td>Lehrende, Die im Modul (Module counselling)</td>
</tr>
<tr>
<td>Prerequisites</td>
<td>keine</td>
</tr>
<tr>
<td>Skills to be acquired in this module</td>
<td>• Students understand the importance of incentive systems for economic processes and can analyze the effects of incentive systems;</td>
</tr>
<tr>
<td></td>
<td>• have a firm knowledge in game theory and contract theory, and can address questions in the context of scientific discussion;</td>
</tr>
<tr>
<td></td>
<td>• are able to apply methods from game theory and contract theory largely independently to the analysis of situations in which agents interact strategically;</td>
</tr>
<tr>
<td></td>
<td>• are able to design incentive schemes – on their own and in teams – and to acquire knowledge on their own for this purpose and, to present their results, and to defend them in the scientific discourse.</td>
</tr>
<tr>
<td>Module contents</td>
<td>The first part of the module covers game theory. Game theory is an important method in economics to analyze strategic interactions of agents, e.g., on markets, in organizations or in bargaining situations.</td>
</tr>
<tr>
<td></td>
<td>The second part of the module covers contract theory that – according to the Nobel laureate Kenneth Arrow – has been „the most important development in economics in the last forty years“. We work out the fundamentals of screenings, signaling and moral hazard and apply them to different topics, e.g., from labor economics, economic organization and management, law and economics as well as industrial economics.</td>
</tr>
<tr>
<td></td>
<td>In both parts, there is a tutorial. Here students largely independently apply the acquired knowledge to different situations of strategic interaction in economics and present their results.</td>
</tr>
<tr>
<td>Links</td>
<td><a href="http://www.fiwi.uni-oldenburg.de/">http://www.fiwi.uni-oldenburg.de/</a></td>
</tr>
<tr>
<td>Languages of instruction</td>
<td>German, English</td>
</tr>
<tr>
<td>Duration (semesters)</td>
<td>1 Semester</td>
</tr>
<tr>
<td>Module frequency</td>
<td>jährlich</td>
</tr>
<tr>
<td>Module capacity</td>
<td>unlimited</td>
</tr>
<tr>
<td>Modul level/module level</td>
<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
</tr>
<tr>
<td>Lehr-/Lernform/Teaching/Learning method</td>
<td></td>
</tr>
<tr>
<td>Vorkenntnisse/Previous knowledge</td>
<td></td>
</tr>
<tr>
<td>Examination</td>
<td>Time of examination Type of examination</td>
</tr>
<tr>
<td>Final exam of module</td>
<td>At the end of the lecture period. In consultation with the students, the exam can be split in two parts (part 1: mid-term, part 2: end of lecture period) exam</td>
</tr>
<tr>
<td>Course type</td>
<td>Comment SWS Frequency Workload of compulsory attendance</td>
</tr>
<tr>
<td>Course or seminar</td>
<td>4 WiSe 56</td>
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<tr>
<td>Exercises</td>
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<tr>
<td>Total time of attendance for the module</td>
<td>56 h</td>
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</table>
**wir880 - Marine & Maritime Law**

<table>
<thead>
<tr>
<th>Module label</th>
<th>Marine &amp; Maritime Law</th>
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<tbody>
<tr>
<td>Module code</td>
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<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MPO2020)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Planning

**Responsible persons**
- Godt, Christine (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)

**Skills to be acquired in this module**
- Die Studierenden erwerben Kenntnisse des maritimen (zivilistischen) und des marinen (öffentlichen) Seerechts und deren Verschränkung in den Rechtsebenen und mit dem kontinentalen Wasserrecht.

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

- können Forschungsfragen interdisziplinär entwickeln und bearbeiten.

**Module contents**

**Reader's advisory**

**Links**
- [Language of instruction](#) English
- [Duration (semesters)](#) 1 Semester
- [Module frequency](#) jährlich
- [Module capacity](#) unlimited
- [Modullevel / module level](#) SPM (Schwerpunktmodul / Main emphasis)
- [Modulart / typ of module](#) Wahlpflicht / Elective
- [Lehr-/Lernform / Teaching/Learning method](#) S

**Vorkenntnisse / Previous knowledge**
- Examination Time of examination Type of examination
- Final exam of module Während der Vorlesungszeit Referat oder Hausarbeit oder mündliche Prüfung
- [Course type](#) Seminar
<table>
<thead>
<tr>
<th>SWS</th>
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<tr>
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<td>SoSe und WiSe</td>
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<tr>
<td>Workload attendance</td>
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</table>
**wir881 - Energy Law**

<table>
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<tr>
<th>Module label</th>
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<tr>
<td>Module code</td>
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<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
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<tr>
<td>Applicability of the module</td>
<td>- Master's Programme Business Administration, Economics and Law (Master) &gt; Kernmodule CHI Wirtschaft und Sprache (CHI) - Kernelemente (MPO2020)</td>
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<tr>
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<td>- Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule NM-Recht</td>
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<tr>
<td></td>
<td>- Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule RdW - Recht</td>
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<tr>
<td></td>
<td>- Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule &quot;Transnational Economics and Law&quot; (TEL) (MPO2020)</td>
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<td></td>
<td>- Master's Programme Sustainability Economics and Management (Master) &gt; Additional Modules</td>
</tr>
<tr>
<td>Responsible persons</td>
<td>Lehrenden, Die im Modul (Authorized examiners)</td>
</tr>
<tr>
<td></td>
<td>Meyerholt, Ulrich (Module counselling)</td>
</tr>
<tr>
<td></td>
<td>Godt, Christine (Module responsibility)</td>
</tr>
<tr>
<td>Prerequisites</td>
<td>Die Studierenden</td>
</tr>
<tr>
<td>Skills to be acquired in this module</td>
<td>- erwerben vertiefte Kenntnisse des europäischen und deutschen Energiewirtschaftsrechts.</td>
</tr>
<tr>
<td></td>
<td>- sind in der Lage, energierechtliche Fragestellungen zu analysieren und lösungsorientiert zu bearbeiten.</td>
</tr>
<tr>
<td></td>
<td>- können Forschungsfragen interdisziplinär entwickeln und bearbeiten.</td>
</tr>
<tr>
<td>Languages of instruction</td>
<td>German, English</td>
</tr>
<tr>
<td>Duration (semesters)</td>
<td>1 Semester</td>
</tr>
<tr>
<td>Module frequency</td>
<td>jährlich</td>
</tr>
<tr>
<td>Module capacity</td>
<td>unlimited</td>
</tr>
<tr>
<td>Modullevel / module level</td>
<td>MM (Mastermodul / Master module)</td>
</tr>
<tr>
<td>Modulart / typ of module</td>
<td>Wahlpflicht / Elective</td>
</tr>
<tr>
<td>Lehr-/Lernform / Teaching/Learning method</td>
<td>Vorkenntnisse / Previous knowledge</td>
</tr>
<tr>
<td>Examination</td>
<td>Time of examination</td>
</tr>
<tr>
<td>Final exam of module</td>
<td>Während der Vorlesungszeit</td>
</tr>
<tr>
<td>Type of examination</td>
<td>Referat oder Hausarbeit oder mündliche Prüfung</td>
</tr>
<tr>
<td>Course type</td>
<td>Seminar (2 SE)</td>
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<tr>
<td>SWS</td>
<td>4</td>
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<tr>
<td>Frequency</td>
<td>SoSe und WiSe</td>
</tr>
<tr>
<td>-----------------</td>
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</tr>
<tr>
<td>Workload attendance</td>
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</tbody>
</table>
Module im obligatorischen Auslandsstudium CHI

wir865 - China in the World Economy

<table>
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<th>Module label</th>
<th>China in the World Economy</th>
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<tbody>
<tr>
<td>Module code</td>
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</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
</tr>
</tbody>
</table>

**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Module im obligatorischen Auslandsstudium CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Auslandsstudium (MPO2020)

**Responsible persons**
- Lehrende, Die im Modul (Authorized examiners)
  - Trautwein, Hans-Michael (Module responsibility)

**Prerequisites**
At the end of the course, successful students:
- understand the export-led growth strategy after China's opening up,
- are informed about sectoral and regional patterns of development in FDI, trade and employment,
- analyse the balance of payments mechanisms in China's flows of international trade and capital,
- understand the effects of China's integration into the world economy,
- assess the economic cooperations and conflicts between the PR China and other countries,
- make use of salient terms and concepts in Chinese language.

**Module contents**
- Strategies of export-led and unbalanced growth
- FDI and cluster formation
- Employment effects of international trade
- China and the WTO
- Exchange-rate policies and financial markets in China

**Reader's advisory**
Text modules developed together with the University of Wuhan

Further recommendations are made on a topic-specific basis.

**Links**
- This module is a project that students in the China focus carry out during the term that they spend at a partner university in China. The project topic is selected and researched under intensive online-supervision from Oldenburg in collaboration with colleagues at the partner universities. A kick-off meeting in Oldenburg and regular (online) consultations during and after the stay in China are required. A report in the shape of a 20+ pages study concludes the project.

**Language of instruction**
English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited (nur Studierende im china Schwerpunkt während ihres Auslandssemesters)

**Reference text**

**Module level / module level**
---

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

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

**Vorkenntnisse / Previous knowledge**

**Examination**
- Time of examination: end of term
- Type of examination: project report (paper)

**Course type**
E-learning

**SWS**
4

**Frequency**

**Workload attendance**
56 h
**Module label**
Chinese Economy in Transformation (in China)

**Module code**
wir868

**Credit points**
6.0 KP

**Workload**
180 h

**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Module im obligatorischen Auslandsstudium CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Auslandsstudium (MPO2020)

**Responsible persons**
- Trautwein, Hans-Michael (Module responsibility)
- Bitzer, Jürgen (Authorized examiners)
- Trautwein, Hans-Michael (Authorized examiners)
- Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**
keine

**Skills to be acquired in this module**
- verfügen über vertiefte Kompetenzen in der quantitativen Wirtschaftsanalyse.
- sind mit den Trends des Strukturwandels in China vertraut.
- analysieren die aktuelle wirtschaftliche Entwicklung im historischen und gesellschaftlichen Kontext.
- schätzen Wechselwirkungen von ökologischer und wirtschaftlicher Entwicklung ein.

**Module contents**
- Analyse der wirtschaftlichen Entwicklung und Regimewechsel in China seit 1945
- Empirische Analysen sektoraler und regionaler Entwicklungstrends
- Analytische und empirische Darstellung der Reform der staatseigenen Unternehmen
- Arbeitsmarktentwicklung in China

**Reader's advisory**
(exemplarisch, da Literaturangaben der Partneruniversitäten zu beachten sind)

**Links**

**Language of instruction**
English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modullevel / module level**
SPM (Schwerpunktmmodul / Main emphasis)

**Modulart / typ of module**
Wahlpflicht / Elective

**Vorkenntnisse / Previous knowledge**

<table>
<thead>
<tr>
<th>Examination</th>
<th>Time of examination</th>
<th>Type of examination</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Variabel</td>
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**Course type**
Seminar

**SWS**
4

**Frequency**

<table>
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<tr>
<th>Workload attendance</th>
<th>56 h</th>
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</thead>
</table>
### wir869 - Business Practice in China (in China)

<table>
<thead>
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<th>Business Practice in China (in China)</th>
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</thead>
<tbody>
<tr>
<td>Module code</td>
<td>wir869</td>
</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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</tbody>
</table>
| Applicability of the module | Master's Programme Business Administration, Economics and Law (Master) > Module im obligatorischen Auslandsstudium CHI  
|                          | Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Auslandsstudium (MPO2020) |
| Responsible persons      | Trautwein, Hans-Michael (Module responsibility)  
|                          | Breisig, Thomas (Module counselling)  
|                          | Lehrenden, Die im Modul (Authorized examiners) |
| Prerequisites            | - Die Studierenden sollen breite Perspektiven für die kaufmännischen Geschäfte in China erkennen können  
|                          | - Die Studierenden sollen die Techniken der Bilanzierung nach dem chinesischen Handelsrecht grundsätzlich erfassen können  
|                          | - Die Studierenden sollen Marketing- und Managementstrategien hinsichtlich der Besonderheiten des chinesischen Marktes entwickeln können  
|                          | - Die Studierenden sollen mit den rechtlichen und finanziellen Bedingungen für die Gründung eines Unternehmens in China vertraut werden. |
| Module contents          | Dieses Modul beinhaltet zum Beispiel folgende Punkte:  
|                          | - Rechtsgrundlagen und Gründungsmanagement der Wholly Foreign-Owned Enterprise (WFOE)  
|                          | - Rechtsgrundlagen und Gründungsmanagement eines Joint-ventures  
|                          | - Die Struktur der chinesischen Industriekontenrahmen und Erstellung der Handelsbilanz  
|                          | - Theoretische Ansätze für personalwirtschaftliche und organisatorische Fragestellungen  
|                          | - Marktorientierte Unternehmensführung anhand konkreter Beispielaufgaben |
| Reader's advisory        | wird an der jeweiligen Partneruniversität angegeben |
| Links                    | Languages of instruction: English, Chinese |
| Duration (semesters)     | 1 Semester                             |
| Module frequency         | jährlich                               |
| Module capacity          | unlimited                              |
| Reference text           | Da dieses Modul an verschiedenen Partnerhochschulen in China belegt werden kann und auch von den individuellen Sprachkenntnissen der Studierenden abhängt, ob Lehrangebote in chinesischer oder englischer Sprache belegt werden können, weichen die Inhalte, Literaturgrundlagen und Prüfungsformen der einzelnen Modulangebote unter Umständen stark voneinander ab. Auf Vergleichbarkeit und Kompetenzerreichung wird bei der Zuteilung der Studienplätze und Anerkennung der Leistungen geachtet. |
| Modullevel / module level| SPM (Schwerpunktmodul / Main emphasis)  
|                         | Wahlmodul / Opportunity |
| Lehr-/Lernform / Teaching/Learning method | Vorkenntnisse / Previous knowledge |
| Examination              | Time of examination | Type of examination |
| Final exam of module     | KL                                      |
| Course type              | Seminar                                 |
| SWS                      |                                        |
| Frequency                |                                        |
| Workload attendance      | 0 h                                     |
**wir870 - Business and Legal Chinese III**

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<th>Business and Legal Chinese III</th>
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<tbody>
<tr>
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<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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</tbody>
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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Module im obligatorischen Auslandsstudium CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Auslandsstudium (MPO2020)

**Responsible persons**
- Trautwein, Hans-Michael (Module responsibility)
- Trautwein, Hans-Michael (Authorized examiners)
- Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**
Die Studierenden verfügen über mindestens ein HSK-Level über Chinesisch II (HSK 3); je nach Kursangebot an der Partneruniversität und individueller Befähigung der Studierenden sind auch höhere Level möglich.

**Module contents**
Inhalte variieren je nach Kursangebot an der Partneruniversität und Einstufung der einzelnen Studierenden.

**Reader's advisory**
Wird an der jeweiligen Partneruniversität angegeben.

**Languages of instruction**
English , Chinese

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module level / module level**
SPM (Schwerpunktmoddul / Main emphasis)

**Modulart / typ of module**
Wahlmodul / Opportunity

**Vorkenntnisse / Previous knowledge**

<table>
<thead>
<tr>
<th>Examination</th>
<th>Time of examination</th>
<th>Type of examination</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final exam of module</td>
<td>Variabel</td>
<td>KL</td>
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</table>

**Course type**
Seminar

**SWS**

**Frequency**

**Workload attendance**
0 h
**wir871 - Work Placement (in China)**

<table>
<thead>
<tr>
<th>Module label</th>
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</thead>
<tbody>
<tr>
<td>Module code</td>
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<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
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</tr>
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</table>

**Applicability of the module**
- Master’s Programme Business Administration, Economics and Law (Master) > Module im obligatorischen Auslandsstudium CHI
- Master’s Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Auslandsstudium (MPO2020)

**Responsible persons**
- Wang, Hongrui (Module counselling)
- Breisig, Thomas (Authorized examiners)
- Trautwein, Hans-Michael (Authorized examiners)
- Wang, Hongrui (Authorized examiners)
- Breisig, Thomas (Module responsibility)
- Trautwein, Hans-Michael (Module responsibility)

**Prerequisites**
- Attending the module, students
  - gain first work experiences and are able to relate and reflect them on the basis of their study contents;
  - reflect and concretize their professional motivation and career choices;
  - have the competences to plan their ongoing studies (e.g. master’s thesis) as well as further master studies and their career entry;
  - have deeper knowledge in the specific professional field they chose and have tested their professional competences in practice;
  - enhance their social and methodological competences and prove them in the chosen organization;
  - are familiar with the application process and able to reflect their own procedure accordingly so as to develop strategies for work search in the future;
  - gain intercultural competences in a practical environment.

**Module contents**
The module contents are separated into the placement itself (including the report) and the seminar.

- Contents of the placement (including report)
  - The work placement has to have an explicit relation to the student’s fields of study. The student’s work tasks therefore have to include aspects of economics, business administration and law or sustainability economics. Duration of at least four weeks or ca. 160 working hours is compulsory for this work placement.
  - The report shall present the organization, work tasks, relations to the student’s fields of study and reflection on the student’s experiences and cognitions. It shall be of 12-15 pages in length. The certificate about the placement and its duration needs to be attached. The report is to be submitted to the “Servicestelle Praktikum”.

**Reader’s advisory**

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

**Languages of instruction**
English, Chinese, German

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

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

**Modulart / typ of module**
Wahlpflicht / Elective

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

**Vorkenntnisse / Previous knowledge**
Einführung in die BWL (wir011)

**Examination**
- Time of examination
- Type of examination

**Final exam of module**
Submission of the report is possible any time during the semester.
placement report (with presentation after return, close to the research colloquium for the master’s thesis during the 4th semester)

**Course type**
Practical training

**SWS**
4

**Frequency**
| Workload attendance | 56 h |
## Mantelmodule (MPO2020)

**wir801 - Concepts of Organisation and Management**

<table>
<thead>
<tr>
<th>Module label</th>
<th>Concepts of Organisation and Management</th>
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</thead>
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<tr>
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<td>6.0 KP</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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</table>

### Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MPO2020)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Management Consulting (Master) > Mastermodule

### Responsible persons
- Breisig, Thomas (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)
- Wengelowski, Peter (Module counselling)
- Gilbert, Jonathan (Module counselling)
- Breisig, Thomas (Module counselling)

### Prerequisites
- keine

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

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

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

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

### Reader's advisory

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

### Links
- www.uol.de/orgpers

### Language of instruction
- German

### Duration (semesters)
- 1 Semester

### Module frequency
- jährlich

### Module capacity
- unlimited

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

### Module level / module level
- je nach Studiengang Pflicht oder Wahlpflicht

### Lehr-/Lernform / Teaching/Learning
## Method

<table>
<thead>
<tr>
<th>Vorkenntnisse / Previous knowledge</th>
<th>Praktische Erfahrungen; Kenntnisse aus den Bachelor-Modulen: Organisation und Human Resource Management</th>
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</thead>
<tbody>
<tr>
<td>Examination</td>
<td>Time of examination</td>
</tr>
<tr>
<td>Final exam of module</td>
<td>Depending on the type of examination during the lecture period, at the end of the lecture period or at the end of the semester</td>
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<table>
<thead>
<tr>
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<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<tbody>
<tr>
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<td>28</td>
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<tr>
<td>Seminar</td>
<td></td>
<td>2</td>
<td></td>
<td>28</td>
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</tbody>
</table>

**Total time of attendance for the module**: 56 h
wir803 - Advanced Macroeconomics

Module label: Advanced Macroeconomics
Module code: wir803
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MPO2020)

Responsible persons
- Trautwein, Hans-Michael (Module responsibility)
- Trautwein, Hans-Michael (Authorized examiners)
- Bitzer, Jürgen (Authorized examiners)
- Poppitz, Philipp (Authorized examiners)
- Bitzer, Jürgen (Module counselling)

Prerequisites

Skills to be acquired in this module
- Understanding of the interdependence of goods markets, labour markets and financial markets in the economy
- Ability to assess controversial views of the causes of output fluctuations (business cycles), inflation and unemployment
- Ability to present and evaluate different concepts of macroeconomic stabilization by way of fiscal and monetary policies
- Ability to describe and handle (simple) dynamic models of output, price-level and employment fluctuations and economic growth

Module contents
The lectures address the following issues:
- the development of macroeconomic thinking,
- output fluctuations, inflation and unemployment,
- statics and dynamics in macroeconomic theories,
- open economy macroeconomics,
- business cycles,
- economic growth and innovations,
- microfoundations of macroeconomics,
- policy rules.

Reader’s advisory
Spezifische Literaturangaben zu einzelnen Vorlesungsinhalten werden in der Vorlesung bekannt gegeben.

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

Reference text
Die Veranstaltung wird in flexibler Form als Kombination von Vorlesungs- und Übungselementen gehalten. Die Studierenden können Leistungsnachweise erwerben, indem sie Übungen vorbereiten und durchführen (Referate; bei sehr großen Teilnehmerzahlen werden zusätzlich auch Klausuren angeboten). Die Verteilung der Übungsthemen findet im Rahmen der Auftaktveranstaltung statt.

Modullevel / module level
Modulart / typ of module: je nach Studiengang Pflicht oder Wahlpflicht
Lehr-/Lernform / Teaching/Learning method
Vorkenntnisse / Previous knowledge

Examination
Time of examination
Type of examination

209 / 351
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<td>Zum Ende des Semesters</td>
<td>Referat (bei sehr großer Teilnehmerzahl: Klausur als Wahlmöglichkeit) oder mündliche Prüfung</td>
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<table>
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<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<td></td>
<td>28</td>
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<tr>
<td>Exercises</td>
<td></td>
<td>2</td>
<td></td>
<td>28</td>
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</table>

**Total time of attendance for the module**: 56 h
## wir806 - Information Technology Law

<table>
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<td>6.0 KP</td>
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<td>Workload</td>
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</table>

### Applicability of the module
- Bachelor's Programme Business Informatics (Bachelor) > Wahlbereich Informatik, Kultur und Gesellschaft
- Bachelor's Programme Computing Science (Bachelor) > Wahlbereich Informatik, Kultur und Gesellschaft
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Nicht Informatik

### Responsible persons
- Lehrenden, Die im Modul (Authorized examiners)
  - Louven, Sebastian (Module counselling)

### Prerequisites
- Upon completion of the module, students will be able to:
  - deal with all legal questions arising from the use of information and communication technology in all sectors of society,
  - identify legal issues arising from the use of information and communication technology,
  - draft solutions for these legal questions.

### Module contents
- Internet law; IT contracts law

### Reader's advisory
- Köhler, Fetzer, Recht des Internet, 8. Aufl., 2016
- Redeker, IT-Recht, 6. Aufl., 2017

### Links
- German

### Duration (semesters)
- 1 Semester

### Module frequency
-jährlich

### Module capacity
-unlimited

### Modullevel / module level
- je nach Studiengang Pflicht oder Wahlpflicht

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

### Vorkenntnisse / Previous knowledge

### Examination
<table>
<thead>
<tr>
<th>Final exam of module</th>
<th>Time of examination</th>
<th>Type of examination</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>during term</td>
<td>presentation and handout, written exam or oral exam</td>
</tr>
</tbody>
</table>

### Course type
| Lecture | 2 | 28 |
| Seminar | 2 | 28 |

### Total time of attendance for the module
- 56 h
## wir807 - Taxation and Tax Law I

<table>
<thead>
<tr>
<th>Module label</th>
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</thead>
<tbody>
<tr>
<td>Module code</td>
<td>wir807</td>
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<td>6.0 KP</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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<tr>
<td><strong>Applicability of the module</strong></td>
<td>Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) &gt; Mastermodule</td>
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<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Basismodule</td>
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<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Mantelmodule (MPO2020)</td>
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<td></td>
<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule AFT - Recht</td>
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<td></td>
<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule RdW - Recht</td>
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<tr>
<td>Responsible persons</td>
<td>Dittmer, Jochen (Module responsibility)</td>
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<tr>
<td>Prerequisites</td>
<td>The aim of the course is to provide students with a deep and thorough knowledge regarding</td>
</tr>
<tr>
<td></td>
<td>• Tax accounting law and</td>
</tr>
<tr>
<td></td>
<td>• Taxation procedures.</td>
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<tr>
<td><strong>Module contents</strong></td>
<td>The course provides a deep insight into</td>
</tr>
<tr>
<td></td>
<td>Tax accounting law</td>
</tr>
<tr>
<td></td>
<td>• Basics of tax accounting law</td>
</tr>
<tr>
<td></td>
<td>• Principal values (cost of purchase/cost of manufacture, going concern value, fair market value)</td>
</tr>
<tr>
<td></td>
<td>• Depreciation, subsidy regulations</td>
</tr>
<tr>
<td></td>
<td>• Transfer of hidden reserves</td>
</tr>
<tr>
<td></td>
<td>• Leasing</td>
</tr>
<tr>
<td></td>
<td>• Provisions</td>
</tr>
<tr>
<td></td>
<td>Taxation procedures</td>
</tr>
<tr>
<td></td>
<td>• Overview about general fiscal law (AO) and tax court code (FGO)</td>
</tr>
<tr>
<td></td>
<td>• Tax determination and taxing procedures</td>
</tr>
<tr>
<td></td>
<td>• Types of taxing</td>
</tr>
<tr>
<td></td>
<td>• Deadlines and extent of balances and tax assessments corrections</td>
</tr>
<tr>
<td></td>
<td>• Interest yield</td>
</tr>
<tr>
<td><strong>Reader's advisory</strong></td>
<td>• Falterbaum, Hermann (aktuelle Fassung): Buchführung und Bilanz</td>
</tr>
<tr>
<td></td>
<td>• Rose, Gerd &amp; Watrin, Christoph (aktuelle Fassung): Abgabenordnung; mit Finanzgerichtsordnung</td>
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<tr>
<td></td>
<td>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:</td>
</tr>
<tr>
<td></td>
<td>• A collection of the most important tax laws (e.g. NWB-publisher) in current form</td>
</tr>
<tr>
<td></td>
<td>• A loose-leaf collection of the tax regulations (e.g. Beck-publisher)</td>
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<tr>
<td><strong>Links</strong></td>
<td><a href="http://www.fiwi-bbl.uni-oldenburg.de/">http://www.fiwi-bbl.uni-oldenburg.de/</a></td>
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<tr>
<td>Language of instruction</td>
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<td>Duration (semesters)</td>
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<td>Module frequency</td>
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<tr>
<td>Module capacity</td>
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<tr>
<td>Modulelevel / module level</td>
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<td>Modulart / typ of module</td>
<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
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<td>Lehr-/Lernform / Teaching/Learning method</td>
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<td>Examination</td>
<td>Time of examination</td>
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<td>end of term</td>
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<tr>
<td>Workload attendance</td>
<td>56 h</td>
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</table>
wir808 - Multivariate Statistics

Module label Multivariate Statistics
Module code wir808
Credit points 6.0 KP
Workload 180 h

Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL) (MPO2020)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Nicht Informatik
- Master's Programme Environmental Modelling (Master) > Mastermodule
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

Responsible persons
Stecking, Ralf Werner (Module responsibility)
Lehrende, Die im Modul (Authorized examiners)

Prerequisites

Skills to be acquired in this module
With successful completion of the course, students shall:
- be aware of and be able to evaluate advanced methods of multivariate data analysis.
- be able to select adequate methods in relevant fields of application, like prediction, classification, and segmentation analysis.
- be able to run computer-aided analyses and to interpret the results properly.

Module contents
Various methods of quantitative data analysis such as:
- Linear Regression,
- Logistic Regression,
- Linear Discriminant Analysis,
- Principal Component Analysis,
- Feature selection and evaluation methods.

Reader's advisory

Links

Language of instruction German
Duration (semesters) 1 Semester
Module frequency jährlich
Module capacity unlimited
Moduleart / typ of module MM-PB (Professionalisierungsbereichsmodul im Master)

Lehr-/Lernform / Teaching/Learning method
Vorkenntnisse / Previous knowledge

Examination Time of examination Type of examination
Final exam of module at the end of the semester written exam or oral exam

Course type Comment SWS Frequency Workload of compulsory attendance
Lecture 2 28
Exercises 2 28

Total time of attendance for the module 56 h
### wir809 - Econometrics

<table>
<thead>
<tr>
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<tr>
<td>Module code</td>
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<td>Workload</td>
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**Applicability of the module**
- Bachelor's Programme Sustainability Economics (Bachelor) > Aufbaumodule
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

**Responsible persons**
- Lehrenden, Die im Modul (Authorized examiners)
- Bitzer, Jürgen (Module responsibility)

**Prerequisites**
- Keine

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

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

**Reader's advisory**

**Links**
- [https://www.uni-oldenburg.de/wire/](https://www.uni-oldenburg.de/wire/)

**Language of instruction**
- German

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Reference text**

**Modullevel / module level**
- ---

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

**Lehr-/Lernform / Teaching/Learning method**
- Vorlesung und Übung

**Vorkenntnisse / Previous knowledge**
- Statistik I und II, Mathematik für Ökonomen.

**Final exam of module**
- Time of examination: end of the semester
- Type of examination: written exam

<table>
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<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<tbody>
<tr>
<td>Lecture</td>
<td></td>
<td>2</td>
<td></td>
<td>28</td>
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<tr>
<td>Exercises</td>
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<td>2</td>
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<td>28</td>
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**Total time of attendance for the module**
- 56 h
### wir812 - Environmental Law

<table>
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<tbody>
<tr>
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<td>Workload</td>
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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Nicht Informatik
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

**Responsible persons**
- Meyerholt, Ulrich (Module counselling)
- Godt, Christine (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)

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

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

**Reader's advisory**

**Links**
- Language of instruction: German
- Duration (semesters): 1 Semester
- Module capacity: unlimited
- Modulelevel / module level: ---
- Modulart / typ of module: je nach Studiengang Pflicht oder Wahlpflicht
- Lehr-/Lernform / Teaching/Learning method: Lecture
- Vorkenntnisse / Previous knowledge:
  - Examination: Time of examination
  - Final exam of module: during term
  - Type of examination: oral presentation and written script
- Course type: Lecture
- SWS: 4
- Frequency: SoSe oder WiSe
- Workload attendance: 56 h
wir814 - Strategic Management

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

Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Nicht Informatik

Responsible persons
Hoppmann, Jörn (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

Prerequisites
Keine

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

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

Reader's advisory

Links
Language of instruction: German
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited
Modullevel / module level: ---
Modulart / typ of module: je nach Studiengang Pflicht oder Wahlpflicht

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination: Time of examination: Zum Ende des Semesters, Type of examination: KL

Final exam of module: Zum Ende des Semesters, KL

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wir847 - Advanced Managerial Accounting

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

Applicability of the module:
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPO2020)

Responsible persons:
Lehrenden, Die im Modul (Authorized examiners)
Hombach, Katharina (Module responsibility)

Prerequisites:
The aim of the course is to provide students with a deep knowledge of the theory and concepts in managerial accounting.

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

Reader's advisory:
Garrison, Ray H. et al., Managerial Accounting, latest version.

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

Languages of instruction:
German, English

Duration (semesters):
1 Semester

Module frequency:
jährlich

Module capacity:
unlimited

Modullevel / module level:
je nach Studiengang Pflicht oder Wahlpflicht

Lehr-/Lernform / Teaching/Learning method:

Vorkenntnisse / Previous knowledge:

Examination:

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Total time of attendance for the module:
56 h
wir858 - Capital market law, insolvency law

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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW) (MPO2020)

**Responsible persons**
- Rott, Peter (Module responsibility)
- Lehrenden, Die im Modul (Module counselling)
- Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**

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

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

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

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

**Reader's advisory**
Current literature references are given in the events.

**Links**

**Language of instruction**
- German

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

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

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

**Vorkenntnisse / Previous knowledge**

**Examination**
- Time of examination: end of semester
- Type of examination: seminar paper and presentation or
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<td>Frequency</td>
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wir874 - Advanced Microeconomics

Module label: Advanced Microeconomics
Module code: wir874
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module:
- Master Applied Economics and Data Science (Master) > Economics
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)

Responsible persons:
Helm, Carsten (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)
Lehrenden, Die im Modul (Module counselling)

Prerequisites:
keine

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

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

Reader's advisory:

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

Languages of instruction:
German, English

Duration (semesters):
1 Semester

Module frequency:
jährlich

Module capacity:
unlimited

Modulart / module level:
je nach Studiengang Pflicht oder Wahlpflicht

Lehr-/Lernform / Teaching/Learning method:

Vorkenntnisse / Previous knowledge:

Examination:

Type of examination:
Final exam of module
At the end of the lecture period. In consultation with the students, the exam can be split in two parts (part 1: mid-term, part 2: end of lecture period)

Course type:
Course or seminar
Exercises

Comment:

Frequency:
WiSe

Workload of compulsory attendance:
56
0

Total time of attendance for the module:
56 h
wir815 - Modern Transformations of International and EU Economic Law

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

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI - Mantelmodul (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht

Responsible persons:
Godt, Christine (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

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

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

Reader's advisory:

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

Language of instruction: English
Duration (semesters): 1 Semester Semester
Module frequency: jährlich
Module capacity: unlimited
Modullevel / module level: MM (Mastermodul / Master module)
Modulart / typ of module: Wahlpflicht / Elective
Lehr-/Lernform / Teaching/Learning method: 2 Vorlesungen

Vorkenntnisse / Previous knowledge:
Einführung in das Bürgerliche Recht (BM 1), Vertiefung im Bürgerlichen Recht (AM 3), Handelsrecht (AM 1), Grundlage des EU-Wirtschaftsrechts und Grundzüge des Arbeitsrechts (BM 2).

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

Course type: Lecture
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Schwerpunkt "Transnational Economics and Law" (TEL) (MPO2020)

wir821 - International Trade, Production and Change

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<td>Applicability of the module</td>
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<td>• Master Applied Economics and Data Science (Master) &gt; Economics</td>
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<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;China - Wirtschaft und Sprache&quot; (CHI) - Kernmodule (MPC2020)</td>
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<td>• Master's Programme Sustainability Economics and Management (Master) &gt; Additional Modules</td>
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<td>Trautwein, Hans-Michael (Module responsibility)</td>
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<td>Bitzer, Jürgen (Authorized examiners)</td>
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<tr>
<td>Prerequisites</td>
<td>keine</td>
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<tr>
<td>Skills to be acquired in this module</td>
<td>• Understanding of trade relations, international factor movements and corresponding balance-of-payments mechanisms.</td>
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<tr>
<td></td>
<td>• Capability to discuss structural change in global trade and productions in terms of formal models and case studies.</td>
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<td></td>
<td>• Understanding of the causes and alternative strategies of economic integration in regional blocs.</td>
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<td>• Understanding of the causes and alternative strategies of economic transformation in emerging markets.</td>
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<td></td>
<td>• Ability to research data and evaluate the literature on specific aspects of international trade, production and structural change.</td>
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<td>Module contents</td>
<td>The lectures and seminar papers address issues in the following subfields:</td>
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<td>• international trade policies and regimes,</td>
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<td>• geographical economics,</td>
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<td>• foreign direct investment,</td>
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<td>• labour migration,</td>
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<td>• fragmentation of production,</td>
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<td>• regulations of international trade and factor movements,</td>
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<td>• development strategies,</td>
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<td>• regional integration.</td>
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<td>Further references to specific topics and current literature will be given in the events.</td>
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225 / 351
Mitarbeit in Vorlesung und Seminar ist Pflicht für den Erwerb eines Leistungsnachweises, der als Referat im Seminar erbracht wird.
Das Seminar wird in der Form eines Blockseminars abgehalten.
Es gibt eine Vorbesprechung Anfang des Semesters, in der die Themen vergeben werden.

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| Total time of attendance for the module | 56 h |
wir823 - International Finance and Exchange Rate Economics

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**Applicability of the module**
- kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics
- Master Applied Economics and Data Science (Master) > Economics
- Master’s Programme Business Administration, Economics and Law (Master) > Basismodule
- Master’s Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - VWL
- Master’s Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MPO2020)
- Master’s Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL) (MPO2020)

**Responsible persons**
- Trautwein, Hans-Michael (Module responsibility)
- Trautwein, Hans-Michael (Authorized examiners)
- Trautwein, Hans-Michael (Module counselling)

**Prerequisites**

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

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

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

**Reader's advisory**
Selected chapters from:

And other specific readings for the seminar papers.

**Links**

**Language of instruction**
- English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Reference text**
- Mitarbeit in Vorlesung und Seminar ist Pflicht für den Erwerb eines Leistungsnachweises.
- Das Seminar wird in der Form eines Blockseminars abgehalten.
- Es gibt eine Vorbesprechung Anfang des Semesters, in der die Themen vergeben werden.
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<td>Vorkenntnisse / Previous knowledge</td>
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<tr>
<td>Seminar</td>
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<table>
<thead>
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<th>Total time of attendance for the module</th>
<th>56 h</th>
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**wir824 - Regulatory and Competition Policy**

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<tr>
<td>Credit points</td>
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<tr>
<td>Workload</td>
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**Applicability of the module**
- kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL) (MPO2020)

**Responsible persons**

**Prerequisites**

**Skills to be acquired in this module**
- Die Studierenden:
  - verstehen die grundlegenden Themen der Wettbewerbs- und Regulierungsökonomik (z.B. die industrieökonomischen Grundlagen, die Anreizproblematik und die praktische Ausgestaltung der Regulierung in verschiedenen Märkten).

**Module contents**
The module consists of two courses. Course A deals with the theory of monopoly, the theory of oligopoly, cartels and market entry and the welfare analysis of market structure. Course B deals with topics in international regulatory and competition policy, especially monopoly regulation, economies of scale vs. market power in transnational markets, aims and instruments of European regulatory and competition policy.

**Reader's advisory**

**Links**

<table>
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<tr>
<th>Language of instruction</th>
<th>English</th>
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<tbody>
<tr>
<td>Duration (semesters)</td>
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<td>Module capacity</td>
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<td>Modullevel / module level</td>
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<tr>
<td>Modulart / typ of module</td>
<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
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**Teaching/Learning method**

**Previous knowledge**

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<th>Examination</th>
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<th>Type of examination</th>
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<td>Final exam of module</td>
<td>Zum Ende der Vorlesungszeit</td>
<td>Klausur oder mündliche Prüfung</td>
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**Course type**
- Course or seminar

**Frequency**
- 4

**Workload attendance**
- 56 h
### wir825 - Problems of Regulation

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<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt “Transnational Economics and Law” (TEL) (MPO2020)</td>
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<tr>
<td>Responsible persons</td>
<td>Brors, Christiane (Module responsibility)</td>
</tr>
<tr>
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<td>Lehrenden, Die im Modul (Authorized examiners)</td>
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<tr>
<td>Prerequisites</td>
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<tr>
<td>Skills to be acquired in this module</td>
<td>The students will achieve practical knowledge to solve legal transnational problems.</td>
</tr>
<tr>
<td>Module contents</td>
<td>After an introduction to the latest jurisdiction of the European Court of Justice the students get individual topics, in order to prepare and present term papers. The lecture will be held in form of a block seminar.</td>
</tr>
<tr>
<td>Reader's advisory</td>
<td>Will be announced in the lectures.</td>
</tr>
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<td><a href="http://www.fk2.uni-oldenburg.de/InstRW/arre/">http://www.fk2.uni-oldenburg.de/InstRW/arre/</a></td>
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<td>Modullevel / module level</td>
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<td>Modulart / typ of module</td>
<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
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<td>Lehr-/Lernform / Teaching/Learning method</td>
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<td>Vorkenntnisse / Previous knowledge</td>
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<td>Time of examination</td>
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<td>during term</td>
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<td>Lecture and seminar</td>
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<td>SWS</td>
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**wir879 - Transnational Intellectual Property Law**

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| Applicability of the module                | • kein Abschluss European Studies > Society, Economy and Politics  
• Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MPO2020)  
• Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MPO2020) |
| Responsible persons                        | Godt, Christine (Module responsibility)  
Lehrenden, Die im Modul (Authorized examiners)  
Chege, Victoria (Module counselling) |
| Prerequisites                               | Die Studierenden                        |
| Skills to be acquired in this module       | • erwerben vertiefte Kenntnisse über das Recht des Geistigen Eigentums und der Aneignung von Information im internationalen und transnationalen Kontext (TRIPS, WIPO, EPC, EPUE, Unterschiede zwischen den nationalen Rechten).  
• verstehen die Unterschiede zwischen den Immaterialgüterrechten (Urheberrecht, Patentrecht, Markenrecht; Sortenschutz, geographische Herkunftsangabe, Design).  
• analysieren interdisziplinar (wirtschafts- und rechtswissenschaftlich) die Anreizwirkung für Innovation und die hemmende Wettbewerbswirkung der Lizenzstrategien. |
| Links                                       |                                          |
| Language of instruction                    | English                                 |
| Duration (semesters)                       | 1 Semester                              |
| Module frequency                           | jährlich                                 |
| Module capacity                            | unlimited                               |
| Modullevel / module level                  | SPM (Schwerpunktmodul / Main emphasis)   |
| Modulart / typ of module                   | Wahlpflicht / Elective                  |
| Lehr-/Lernform / Teaching/Learning method   | Vorlesung und Seminar                   |
| Vorkenntnisse / Previous knowledge         |                                          |
| Examination                                | Time of examination                     |
| Final exam of module                       | Veranstaltungstermine zum Ende des Semesters.  
Referat [Vortrag mit schriftlicher Ausarbeitung] oder Hausarbeit. |
<p>| Course type                                | Lecture and seminar                     |</p>
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**wir880 - Marine & Maritime Law**

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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule ReW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule "Transnational Economics and Law" (TEL) (MPO2020)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Planning

**Responsible persons**
- Godt, Christine (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**

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

**Module contents**

**Reader's advisory**

**Links**

**Language of instruction**
- English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Modullevel / module level**
- SPM (Schwerpunktmodul / Main emphasis)

**Modulart / typ of module**
- Wahlpflicht / Elective

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

**Vorkenntnisse / Previous knowledge**

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

**Final exam of module**
- Seminar
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<td>wir881 - Energy Law</td>
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<td></td>
<td>- Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule NM-Recht</td>
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<td>- Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule RdW - Recht</td>
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<td></td>
<td>- Master's Programme Sustainability Economics and Management (Master) &gt; Additional Modules</td>
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<tr>
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<td></td>
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<td></td>
<td>Meyerholt, Ulrich (Module counselling)</td>
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<tr>
<td></td>
<td>- erwerben vertiefte Kenntnisse des europäischen und deutschen Energiewirtschaftsrechts.</td>
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<td>- sind in der Lage, energierechtliche Fragestellungen zu analysieren und lösungsorientiert zu bearbeiten.</td>
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<td>- können Forschungsfragen interdisziplinär entwickeln und bearbeiten.</td>
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<td><strong>Module capacity</strong></td>
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<td><strong>Modullevel / module level</strong></td>
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<td><strong>Examination</strong></td>
<td>Time of examination</td>
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<td><strong>Final exam of module</strong></td>
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<td>( 2 SE  )</td>
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<td><strong>SWS</strong></td>
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<tr>
<td>Frequency</td>
<td>SoSe und WiSe</td>
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### wir882 - Selected Issues in European Economic Policies

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#### Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MP2020)

#### Responsible persons
- Lehrende, Die im Modul (Authorized examiners)
- Chege, Victoria (Module counselling)
- Godt, Christine (Module responsibility)

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

#### Module contents

#### Reader's advisory

#### Links
- Languages of instruction: English, German
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Modulelevel / module level: SPM (Schwerpunktmodul / Main emphasis)
- Modulart / typ of module: Wahlpflicht / Elective
- Lehr-/Lernform / Teaching/Learning method: Seminar
- Vorkenntnisse / Previous knowledge: Kenntnisse um Europäischen Wirtschaftsrecht und in der VWL.

#### Examination
- Time of examination: Während des Semesters.
- Type of examination: Hausarbeit oder Referat mit schriftlicher Ausarbeitung

#### Course type
- Seminar
- 2 SE

#### SWS
- 4

#### Frequency
- SoSe und WiSe

#### Workload attendance
- 56 h
### wir883 - Transnational Biodiversity and Genetic Resources Law

<table>
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<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule RdW - Recht</td>
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<td>Master's Programme Sustainability Economics and Management (Master) &gt; Additional Modules</td>
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<td>Godt, Christine (Module responsibility)</td>
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<tr>
<td><strong>Skills to be acquired in this module</strong></td>
<td>Die Studierenden</td>
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<tr>
<td>verstehen internationale, europäische und nationale themenbezogene Rechtsnormen und Rechtfragen.</td>
<td></td>
</tr>
<tr>
<td>wenden internationale, nationale und europäische themenbezogene Rechtsnormen an.</td>
<td></td>
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<tr>
<td>erlernen die englische Rechtsterminologie.</td>
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<td>Internationale Rahmenbedingungen für den Zugang zu genetischen Ressourcen und Vorteilsausgleich</td>
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</tr>
<tr>
<td>EU-Recht und ausfüllende mitgliedstaatliche Regeln zur biologischen Forschung an und Nutzung von genetischen Ressourcen, Traditionellem Wissen und Technologietransfer</td>
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</tr>
<tr>
<td>Nationale Vorschriften der Ressourcenstaaten für das Aufsuchen genetischer Ressourcen bei wissenschaftlichen Feldstudien und kommerzieller Bioprospektion (z.B. Genehmigungspflichten; Prior Informed Consent; Mutually Agreed Terms; Due Diligence)</td>
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<td>Recht der verschiedenen kommerziellen, gesetzlichen und akademischen Ex-situ-Sammlungen genetischer Ressourcen (Practices of databases / Prinzipien und Praktiken der Datenbanken)</td>
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<tr>
<td>Code of Conduct der deutschen Forschungseinrichtungen (vor allem DFG)</td>
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<td>Genetische Ressourcen und Geistiges Eigentum</td>
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<tr>
<td>Good practices / Bewährte Verfahren (selected ex situ collections)</td>
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<tr>
<td>ABS agreements (&quot;Mutual Agreed Terms&quot;)/ Verträge</td>
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<td>Legislative options / Legislative Optionen</td>
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<td>Wahlpflicht / Elective</td>
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<td><strong>Lehr-/Lernform / Teaching/Learning method</strong></td>
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<td><strong>Examination</strong></td>
<td>Time of examination</td>
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<td><strong>Frequency</strong></td>
<td>SoSe und WiSe</td>
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wir884 - Transnational Health Law

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<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Transnational Economics and Law&quot; (TEL) (MPO2020)</td>
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<td></td>
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<tr>
<td></td>
<td>erkennen und analysieren europäische und internationale Regelungsmaterie des transnationalen Gesundheitsrechts</td>
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<tr>
<td></td>
<td>kennen Anwendungsbeispiele und lösen Problemfälle</td>
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<tr>
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<td>verfügen über anwendungsbezogenes Wissen zur Lösung aktuell anstehender europäischen und transnationalen Fragestellungen.</td>
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## Module Information

**Module code**: wir813  
**Module label**: Competition Law and Intellectual Property  
**Credit points**: 6.0 KP  
**Workload**: 180 h

### Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule "Recht der Wirtschaft" (RdW) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MPO2020)

### Responsible persons
- Godt, Christine (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)
- Chege, Victoria (Module counselling)

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

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

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

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

### Reader's advisory

### Links
- English , German

### Duration (semesters)
1 Semester

### Module frequency
jährlich

### Module capacity
30

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

### Module level / module level
SPM (Schwerpunktmodule / Main emphasis)

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

### Vorkenntnisse / Previous knowledge

### Examination

### Time of examination

### Type of examination

### Final exam of module
Referat mit Ausarbeitung

### Course type
Course or seminar (1 V und 1 S ODER 2 V )
| SWS | 4 |
| Frequency | SoSe oder WiSe |
| Workload attendance | 56 h |
### Module Overview

**Module label**  
Sectoral, Functional and Institutional Approaches to Marketing

**Module code**  
wir826

**Credit points**  
6.0 KP

**Workload**  
180 h

**Applicability of the module**  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Responsible persons**  
Lehrenden, Die im Modul (Authorized examiners)

Raabe, Thorsten (Module responsibility)

**Prerequisites**

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

**Module contents**

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

**Reader's advisory**


**Links**

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

**Language of instruction**  
German

**Duration (semesters)**  
1 Semester

**Module frequency**  
jährlich

**Module capacity**  
unlimited

**Reference text**

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

**Modullevel / module level**  
---

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

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

Vorkenntnisse / Previous knowledge

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Lecture  
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**wir827 - Business and Societal Change**

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<td>Lehrenden, Die im Modul (Authorized examiners)</td>
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<td>Hoppmann, Jörn (Module responsibility)</td>
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<td>Skills to be acquired in this module</td>
<td>The students…</td>
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<tr>
<td></td>
<td>- Have an overview of the most important societal trends, such as digitization, globalization, demographic change, gender equality, income inequality, and resource depletion</td>
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<tr>
<td></td>
<td>- Know important theoretical approaches that help understand societal change from a firm perspective</td>
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<tr>
<td></td>
<td>- Are able to analyze societal trends and critically evaluate their pros and cons</td>
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<td></td>
<td>- Understand the impact of societal change on businesses as well as the role of businesses as drivers of societal change</td>
</tr>
<tr>
<td></td>
<td>- Are able to derive recommendations for firms and policy makers based on a thorough analysis of trends</td>
</tr>
<tr>
<td>Module contents</td>
<td>The course centers on the questions of how societal change affects firms and how firms, in turn, contribute to societal change. Toward this end, the first part of the course introduces several important theoretical approaches that help understand societal change from a business perspective, such as Institutional Entrepreneurship or Corporate Political Activity. In addition, students will get to know tools firms use to analyze societal trends. In the second part of the course, students will then form groups to analyze the dynamics, drivers, and consequences of important societal trends with a focus on the role of and implications for firms. Trends, which will be covered in this context, are digitization, automation, mediatization, connectivity, globalization, urbanization, individualism, democratization, social inclusion, gender equality, commercialism, privatization, materialism, income inequality, demographic change, climate change, and resource depletion. The results of the analysis will be presented in class, discussed with the other students, and summarized in a seminar thesis. The main goal of the course is to allow students to derive strategic recommendations for managers and policy makers based on a sound analysis of societal developments.</td>
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<td>Links</td>
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<td>Duration (semesters)</td>
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<td>Module frequency</td>
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wir829 - Development directions in Marketing Research

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Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Responsible persons
Raabe, Thorsten (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

Prerequisites
Successful completion of the entrance examination

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

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

Reader's advisory
- Further literature to be announced at the start of the term.

Links
www.uni-oldenburg.de/marketing

Language of instruction
German

Duration (semesters)
1 Semester

Module frequency
jährlich

Module capacity
unlimited

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

Module level / module level
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Moduleart / typ of module
je nach Studiengang Pflicht oder Wahlpflicht

Lehr-/Lernform / Teaching/Learning method
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**Total time of attendance for the module**  
56 h
wir831 - Corporate Social Responsibility

Module label | Corporate Social Responsibility
Module code | wir831
Credit points | 6.0 KP
Workload | 180 h

Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt “China - Wirtschaft und Sprache” (CHI) - Kernmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Sustainability Economics and Management (Master) > Akzentmodule

Responsible persons
Hoppmann, Jörn (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

Prerequisites

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

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

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

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

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

Reader's advisory


**Links**

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**Vorkenntnisse / Previous knowledge**

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**Total time of attendance for the module** 56 h
### wir885 - Operations and Supply Chain Management

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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

**Responsible persons**
- Busse, Christian (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**

**Skills to be acquired in this module**
The lecture pertaining to the module focuses on the development and critical discussion of formal analytical models for modelling and optimizing problems in operations and supply chain management. The aim is to provide students with the skills they need to analyze value-added processes in reality and not only to understand them, but ideally also improve them. The accompanying seminar, held in English, serves to deepen and critically examine the topics from the lecture. Supplementary to the lecture, the seminar deals with conceptual and empirical research and cases. Hereby, students get to know scientific discourses on practically relevant issues that are difficult to model. Furthermore, there will be ample training in scientific work, in teamwork and in presentations in front of large groups.

**Module contents**
- Introduction to Operations Management
- Demand Forecasting
- Location Planning
- Process Design
- Inventory Management
- Production Planning
- Scheduling
- Supply Chain Management
- Revenue Management
- Behavioral Operations Management

**Reader’s advisory**

**Links**
- German, English

**Languages of instruction**

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Reference text**
The module takes place in the winter semester. Please refer to the syllabus available via Stud.IP for a more detailed description of content and procedure.

**Modullevel / module level**
- SPM (Schwerpunktmodul / Main emphasis)

**Modulart / typ of module**
- Wahlpflicht / Elective

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

**Vorkenntnisse / Previous knowledge**

**Examination**

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**Course type**

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

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

Reader's advisory

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

Examination Time of examination Type of examination
Final exam of module KL
Course type Comment SWS Frequency Workload of compulsory attendance
Lecture 2 SoSe oder WiSe 28
Seminar 2 SoSe oder WiSe 28

Total time of attendance for the module 56 h
wir886 - Digital Transformation: Strategies and Sustainability

Module label: Digital Transformation: Strategies and Sustainability
Module code: wir886
Credit points: 6.0 KP
Workload: 180 h (4 SWS (56h))

Applicability of the module:
- Master Applied Economics and Data Science (Master) > Specialization
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPQ2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Responsible persons:
Lehrenden, Die im Modul (Authorized examiners)
Hoppmann, Jörn (Module responsibility)

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

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

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

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

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

Reader's advisory:

Links:
Language of instruction: English
Duration (semesters): 1 Semester
Module frequency: Annually
Module capacity: 40
Reference text: Das Modul sollte im 2. Semester besucht werden.
Module level / module level: EB (Ergänzungsbereich / Complementary)
### Modulart / Typ of module
Wahlpflicht / Elective

### Lehr-/Lernform / Teaching/Learning method
2 Veranstaltungen aus Vorlesung, Seminar und Übung

### Vorkenntnisse / Previous knowledge

<table>
<thead>
<tr>
<th>Examination</th>
<th>Time of examination</th>
<th>Type of examination</th>
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<tr>
<td>Final exam of module</td>
<td>Submission at the end of the semester</td>
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<td>Lecture</td>
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<td>2</td>
<td>SoSe oder WiSe</td>
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<td>Exercises</td>
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<td>SoSe oder WiSe</td>
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</table>

### Total time of attendance for the module
56 h
wir896 - Operations Management

Module label: Operations Management
Module code: wir896
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module:
- Master Applied Economics and Data Science (Master) > Specialization
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL

Responsible persons:
Busse, Christian (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

Prerequisites:

Skills to be acquired in this module:

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

Reader's advisory:

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

Language of instruction: English
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited
Modullevel / module level: MM (Mastermodul / Master module)
Modulart / typ of module: Wahlpflicht / Elective

Vorkenntnisse / Previous knowledge:

Examination: Time of examination: Type of examination: Workload of compulsory attendance
Course type: Comment: SWS: Frequency: Total time of attendance for the module:
Lecture: 2: SoSe oder WiSe: 28: 56 h
**wir899 - Supply Chain Management**

**Module label**
Supply Chain Management

**Module code**
wir899

**Credit points**
6.0 KP

**Workload**
180 h

**Applicability of the module**
- Master Applied Economics and Data Science (Master) > Specialization
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL

**Responsible persons**
Busse, Christian (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**

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

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

**Reader's advisory**


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

**Language of instruction**
English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

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

**Modultyp / typ of module**
Wahlpflicht / Elective

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

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
<thead>
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<td>Am Ende des Semesters</td>
<td>Portfolio</td>
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**Final exam of module**

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<td>Seminar</td>
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**Total time of attendance for the module**
56 h
Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)

wir833 - Corporate Financial Statements

<table>
<thead>
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<tr>
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<td>Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) &gt; Mastermodule</td>
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<tr>
<td>Responsible persons</td>
<td>Hombach, Katharina (Module responsibility)</td>
</tr>
<tr>
<td>Lehrenden, Die im Modul (Authorized examiners)</td>
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<tr>
<td>Prerequisites</td>
<td></td>
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<tr>
<td>Skills to be acquired in this module</td>
<td>The aim of the course is to provide students with consolidated financial statements according to international accounting standards (IFRS and US-GAAP).</td>
</tr>
<tr>
<td>Module contents</td>
<td></td>
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<tr>
<td>the need for consolidation</td>
<td></td>
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<tr>
<td>scope of consolidation</td>
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<tr>
<td>consolidation of financial statements</td>
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<tr>
<td>elimination of intercompany profits</td>
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<tr>
<td>equity method</td>
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<tr>
<td>presentation of financial position, performance and cash flow of a group</td>
<td></td>
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<tr>
<td>paper discussion on current and special issues</td>
<td></td>
</tr>
<tr>
<td>Revsin, Laurence et al., Financial Reporting and Analysis, latest version.</td>
<td></td>
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<tr>
<td>Links</td>
<td><a href="http://www.fk2.uni-oldenburg.de/InstBWL/Rewe/">www.fk2.uni-oldenburg.de/InstBWL/Rewe/</a></td>
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<td>Languages of instruction</td>
<td>German, English</td>
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<td>Duration (semesters)</td>
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<td>Modulelevel / module level</td>
<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
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<td>Examination</td>
<td>Time of examination</td>
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<tr>
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<td>differ according to type of examination</td>
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<tr>
<td>Course type</td>
<td>Comment</td>
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<td>Lecture</td>
<td>2</td>
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<tr>
<td>Exercises</td>
<td>2</td>
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<td>Total time of attendance for the module</td>
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</table>
Auditing

Module label: Auditing
Module code: wir834
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module:
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL

Responsible persons:
Lehrenden, Die im Modul (Authorized examiners)
Hombach, Katharina (Module responsibility)

Prerequisites:
- Achieving basic knowledge about audit practises
- Achieving broad knowledge about the audit profession and structuring of audit processes
- Achieving competences in evaluating the possibilities and limits of audit techniques
- Application of audit techniques while using case studies and focusing on certain audit areas.

Module contents:
In this course, audit basic principles, audit methods and audit techniques will be presented while emphasizing on large corporates. In addition, an overview about audit processes and audit techniques in the context of the control, information and accreditation function as well as legal specifications is given. Working in groups, case studies will strengthen the achieved knowledge. In addition, the focus will be on international financial reporting standards (IFRS) and international auditing standards (IAS) for proving the financial statements as well as testing the internal risk management.

Reader's advisory:

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

Languages of instruction:
German, English

Duration (semesters):
1 Semester

Module capacity:
unlimited

Typ of module:
je nach Studiengang Pflicht oder Wahlpflicht

Vorkenntnisse / Previous knowledge:

Examination:
Type of examination:

Final exam of module:
varies according to the type of examinations
1 assignment or 1 presentation or 1 written exam or 1 oral exam or 1 portfolio or 1 project report

Course type:
Comment
SWS
Frequency
Workload of compulsory attendance
Lecture 2 28 28
Seminar 2 28

Total time of attendance for the module: 56 h
**wir835 - Taxation and Tax Law II**

**Module label**
Taxation and Tax Law II

**Module code**
wir835

**Credit points**
6.0 KP

**Workload**
180 h

**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht

**Responsible persons**
Dittmer, Jochen (Module responsibility)

**Prerequisites**
-

**Skills to be acquired in this module**
The aim of the course is to provide students with a deep and thorough knowledge regarding • Mergers & Acquisition tax and • International taxation

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

**Reader's advisory**
- Brähler, Gernot (aktuelle Fassung): Umwandlungssteuerrecht: Grundlagen für Studium und Steuerberaterprüfung • Schaumburg, Harald (aktuelle Fassung): Internationales Steuerrecht: Außensteuerrecht, Doppelbesteuerungsrecht It is worth mentioning, that due to the fast-changing tax law, further recommendations regarding the literature cannot be made yet, but are rather given during the course. Required are: • a collection of the most important tax laws (e.g. NWB-publisher) in current form. • a loose-leaf collection of the tax regulations (e.g. Beck-publisher)

**Links**

**Language of instruction**
German

**Duration (semesters)**
2 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

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

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

**Modullevel / module level**
---

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

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

**Vorkenntnisse / Previous knowledge**

**Examination**
Time of examination: end of semesters
Type of examination: exam

**Final exam of module**

<table>
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<th>Course type</th>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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</thead>
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<tr>
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<td>4</td>
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<tr>
<td>Seminar</td>
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<td>2</td>
<td>SoSe oder WiSe</td>
<td>28</td>
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**Total time of attendance for the module**
84 h
**wir837 - Advanced Corporate Finance**

<table>
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<tr>
<th>Module label</th>
<th>Advanced Corporate Finance</th>
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<tbody>
<tr>
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<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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**Applicability of the module**
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL

**Responsible persons**
- Lehrenden, Die im Modul (Authorized examiners)
- Prokop, Jörg (Module responsibility)

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

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

**Reader's advisory**
- Titman / Martin: Valuation, latest edition, Boston (Mass.)

Further readings may be announced during the course.

**Links**

**Languages of instruction**
- German, English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- Jährlich

**Module capacity**
- Unlimited

**Modullevel / module level**
- Wahlpflicht / Elective

**Modulart / typ of module**
- 2 VL oder 1 VL und 1 U

**Vorkenntnisse / Previous knowledge**

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

<table>
<thead>
<tr>
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<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
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<td>SoSe oder WiSe</td>
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**Total time of attendance for the module**
- 56 h
wir839 - Financial Statement Analysis

<table>
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<tbody>
<tr>
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<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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**Applicability of the module**
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL

**Responsible persons**
- Lehrenden, Die im Modul (Authorized examiners)
  - Prokop, Jörg (Module responsibility)

**Prerequisites**
- none

**Skills to be acquired in this module**
- By the end of the course students should have answers to the following questions:
  - How are fundamental values (or “intrinsic values”) estimated?
  - How are business strategies analyzed in order to understand the value they create?
  - What business activities determine value?
  - How is “value created for shareholders” identified?
  - How does one pull apart the financial statements to get at the relevant information for valuing equities?
  - How does ratio analysis help in valuation?
  - How does profitability tie into valuation?
  - What is growth? How does one analyze growth? How does one value a growth firm?
  - How does one deal with the accounting methods used in financial statements?
  - How is financial analysis developed for strategy and planning?
  - What determines a firm’s P/E ratio? How does one calculate what the P/E should be?
  - What determines a firm’s market-to-book (P/B) ratio? How does one calculate what the P/B should be?
  - How does one evaluate risk? For equity? For debt?
  - How does one evaluate an equity research report?
  - How does one trade on fundamental information?

**Module contents**
- With a stock market bubble and a financial crisis in our recent history, there have been increasing calls to “return to fundamentals.” This is a course on fundamental analysis. The primary emphasis is on equity (share) valuation, with a focus on developing and applying methods for valuing firms using financial statement analysis.

  The course has a very practical focus. The methods of fundamental analysis will be examined in detail and applied in cases and projects involving listed companies. Topics include models of shareholder value, a comparison of accrual accounting and discounted cash flow approaches to valuation, the analysis of profitability, growth and valuation generation in a firm, diagnosing accounting quality, forecasting earnings and cash flows, pro-forma analysis for strategy and planning, and the determination of price-earnings (P/E) and market-to-book (P/B) ratios.

  The course does not assume “market efficiency”. Rather, it develops the techniques for challenging traded prices in order to assess whether investments are appropriately priced. It adopts the philosophy that one of the risks in investing is the risk of paying too much. The course is one for the active investor.

  Most importantly, we learn how to handle accounting and financial reports in valuation. We see that valuation is really a matter of appropriate accounting for value. The course combines accounting principles and investment principles to answer the question: How do I account for value so that I can challenge stock prices with some confidence?

  The course will be taught from the perspective of designing techniques to be used in an (independent) equity research department or firm. Accordingly, the material is pertinent to the security analyst – particularly the equity analyst – who must issue a buy, hold or sell recommendations on stocks. However, much of the material covered in the course is also relevant to the corporate financial analyst for evaluating acquisitions, restructurings and other investments, and for calculating the value generated by strategic scenarios. By the end of the course, the student should feel competent in writing a thorough, credible equity research report or investment analysis that meets the highest standards of professionalism.

  The course is of interest to those contemplating careers in investment banking (particularly in equity research), security analysis, consulting, public accounting, and corporate finance. And it will also help with personal investing.

**Reader's advisory**

**Links**
- [http://www.uni-oldenburg.de/accounting](http://www.uni-oldenburg.de/accounting)

**Language of instruction**
- English
<table>
<thead>
<tr>
<th>Duration (semesters)</th>
<th>1 Semester</th>
</tr>
</thead>
<tbody>
<tr>
<td>Module frequency</td>
<td>jährlich</td>
</tr>
<tr>
<td>Module capacity</td>
<td>unlimited</td>
</tr>
<tr>
<td>Module level / module level</td>
<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
</tr>
<tr>
<td>Lehr-/Lernform / Teaching/Learning method</td>
<td></td>
</tr>
<tr>
<td>Vorkenntnisse / Previous knowledge</td>
<td></td>
</tr>
<tr>
<td>Examination</td>
<td>Time of examination</td>
</tr>
<tr>
<td>Final exam of module</td>
<td>during the semester</td>
</tr>
<tr>
<td>Course type</td>
<td>Comment</td>
</tr>
<tr>
<td>Lecture</td>
<td>2</td>
</tr>
<tr>
<td>Exercises</td>
<td>2</td>
</tr>
<tr>
<td>Total time of attendance for the module</td>
<td></td>
</tr>
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### wir841 - Advanced Financial Accounting

<table>
<thead>
<tr>
<th>Module label</th>
<th>Advanced Financial Accounting</th>
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</thead>
<tbody>
<tr>
<td>Module code</td>
<td>wir841</td>
</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
</tr>
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#### Applicability of the module
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPO2020)

#### Responsible persons
- Lehrenden, Die im Modul (Authorized examiners)
- Hombach, Katharina (Module responsibility)

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

#### Module contents
- Accounting Under Ideal Conditions
- The Decision Usefulness Approach to Financial Reporting
- Efficient Securities Markets
- The Value Relevance of Accounting Information
- The Measurement Approach to Decision Usefulness
- Measurement Applications
- The Efficient Contracting Approach to Decision Usefulness
- An Analysis of Conflict
- Executive Compensation
- Earnings Management
- Standard Setting: Economic Issues
- Standard Setting: Political Issues

#### Reader's advisory

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

#### Languages of instruction
- German, English

#### Duration (semesters)
- 1 Semester

#### Module frequency
- jährlich

#### Module capacity
- unlimited

#### Modullevel / module level
- je nach Studiengang Pflicht oder Wahlpflicht

#### Lehr-/Lernform / Teaching/Learning method
- Vorkenntnisse / Previous knowledge

#### Examination
- Time of examination: end of semester
- Type of examination: portfolio or written exam

#### Course type
<table>
<thead>
<tr>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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</thead>
<tbody>
<tr>
<td>Lecture</td>
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<td>28</td>
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<tr>
<td>Exercises</td>
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**Total time of attendance for the module:** 56 h
# wir842 - Banking

<table>
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<tr>
<th>Module label</th>
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<tbody>
<tr>
<td>Module code</td>
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<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
</tr>
<tr>
<td>Applicability of the module</td>
<td>Master Applied Economics and Data Science (Master) &gt; Specialization</td>
</tr>
<tr>
<td></td>
<td>Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) &gt; Mastermodule</td>
</tr>
<tr>
<td></td>
<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Accounting, Finance, Taxation&quot; (AFT) (MPO2020)</td>
</tr>
<tr>
<td></td>
<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule AFT - BWL</td>
</tr>
<tr>
<td></td>
<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule RdW - BWL</td>
</tr>
<tr>
<td></td>
<td>Master's Programme Business Informatics (Master) &gt; Module der Wirtschafts- und Rechtswissenschaften (Master)</td>
</tr>
<tr>
<td>Responsible persons</td>
<td>Prokop, Jörg (Module responsibility)</td>
</tr>
<tr>
<td>Lehrenden, Die im Modul (Authorized examiners)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Prerequisites</th>
</tr>
</thead>
<tbody>
<tr>
<td>Skills to be acquired in this module</td>
</tr>
<tr>
<td>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.</td>
</tr>
<tr>
<td>Module contents</td>
</tr>
<tr>
<td>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.</td>
</tr>
<tr>
<td>Reader's advisory</td>
</tr>
<tr>
<td>• Berger / Molyneux / Wilson (Eds.): The Oxford Handbook of Banking, latest edition, Oxford University Press</td>
</tr>
<tr>
<td>• Hartmann-Wendels / Pfingsten / Weber: Bankbetriebslehre, latest edition, Springer</td>
</tr>
<tr>
<td>• Tolkmitt: Neue Bankbetriebslehre, latest edition, Gabler</td>
</tr>
<tr>
<td>Further readings may be announced during the course.</td>
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</tbody>
</table>

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

| Languages of instruction |
| German, English |

| Duration (semesters) |
| 1 Semester |

| Module frequency |
| jährlich |

| Module capacity |
| unlimited |

| Module level / module level |
| MM (Mastermodul / Master module) |

| Modulart / typ of module |
| Wahlpflicht / Elective |

| Lehr-/Lernform / Teaching/Learning method |
| Vorkenntnisse / Previous knowledge |

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

| Course type |
| Lecture |

| SWS |
| 4 |

| Frequency |
| Workload attendance |
| 56 h |
Module label: Financial Risk Management

Module code: wir843

Credit points: 6.0 KP

Workload: 180 h

Applicability of the module:
- Master Applied Economics and Data Science (Master) > Specialization
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule
  - "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule
  - AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule
  - RdW - BWL

Responsible persons:
- Lehrende, Die im Modul (Authorized examiners)
- Prokop, Jörg (Module responsibility)

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

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

Reader’s advisory:
Highly recommended readings:
Optional readings:
Further readings may be announced during the course.

Links:
Language of instruction: English

Duration (semesters): 1 Semester

Module frequency: halbjährlich

Module capacity: unlimited

Module level / module level:
- MM (Mastermodul / Master module)

Moduleart / typ of module:
- Wahlpflicht / Elective

Lehr-/Lernform / Teaching/Learning method:
- 2 VL oder 1 VL und 1 Ü

Vorkenntnisse / Previous knowledge:

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

Course type:
- Lecture (ggf. mit Übung)

SWS:
- 4

Frequency:
- --

Workload attendance:
- 56 h
**wir844 - Current Topics in AFT**

<table>
<thead>
<tr>
<th>Module label</th>
<th>Current Topics in AFT</th>
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<tbody>
<tr>
<td>Module code</td>
<td>wir844</td>
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<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<td>Workload</td>
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<tr>
<td><strong>Applicability of the module</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt “Accounting, Finance, Taxation” (AFT) (MPO2020)</td>
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<tr>
<td></td>
<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule AFT - BWL</td>
</tr>
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<td></td>
<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule RdW - BWL</td>
</tr>
<tr>
<td></td>
<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt “Unternehmensführung” (MPO2020)</td>
</tr>
<tr>
<td><strong>Responsible persons</strong></td>
<td></td>
</tr>
<tr>
<td>Lehrenden, Die im Modul (Authorized examiners)</td>
<td></td>
</tr>
<tr>
<td>Hombach, Katharina (Module responsibility)</td>
<td></td>
</tr>
<tr>
<td>Lorenz, Johannes (Module counselling)</td>
<td></td>
</tr>
<tr>
<td>Prokop, Jörg (Module counselling)</td>
<td></td>
</tr>
<tr>
<td><strong>Prerequisites</strong></td>
<td></td>
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<tr>
<td><strong>Skills to be acquired in this module</strong></td>
<td>Introducing and applying empirical research methods such as event studies and regression analyses to current questions in AFT through individual projects.</td>
</tr>
<tr>
<td><strong>Module contents</strong></td>
<td>Evaluation of current AFT questions</td>
</tr>
<tr>
<td><strong>Links</strong></td>
<td><a href="http://www.uni-oldenburg.de/accounting/">http://www.uni-oldenburg.de/accounting/</a></td>
</tr>
<tr>
<td><strong>Languages of instruction</strong></td>
<td>German, English</td>
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<tr>
<td><strong>Duration (semesters)</strong></td>
<td>1 Semester</td>
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<tr>
<td><strong>Module frequency</strong></td>
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<td><strong>Module capacity</strong></td>
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<td><strong>Modullevel / module level</strong></td>
<td>MM-PB (Professionalisierungsbereichsmodul im Master)</td>
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<td><strong>Modulart / typ of module</strong></td>
<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
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<tr>
<td><strong>Examination</strong></td>
<td>Time of examination</td>
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<tr>
<td>Final exam of module</td>
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<tr>
<td>Course type</td>
<td>Comment</td>
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<tr>
<td>Lecture</td>
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<tr>
<td>Seminar</td>
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<td><strong>Total time of attendance for the module</strong></td>
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**wir845 - Advanced Issues in AFT Research**

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<tr>
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<tbody>
<tr>
<td><strong>Module code</strong></td>
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<tr>
<td><strong>Credit points</strong></td>
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<td><strong>Workload</strong></td>
<td>180 h</td>
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<tr>
<td><strong>Applicability of the module</strong></td>
<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Accounting, Finance, Taxation&quot; (AFT) (MPO2020)</td>
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<tr>
<td></td>
<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule AFT - BWL</td>
</tr>
<tr>
<td></td>
<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule RdW - BWL</td>
</tr>
<tr>
<td></td>
<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Unternehmensführung&quot; (MPO2020)</td>
</tr>
<tr>
<td><strong>Responsible persons</strong></td>
<td>Prokop, Jörg (Module responsibility)</td>
</tr>
<tr>
<td></td>
<td>Lehrenden, Die im Modul (Authorized examiners)</td>
</tr>
<tr>
<td></td>
<td>Dittmer, Jochen (Module counselling)</td>
</tr>
<tr>
<td></td>
<td>Hombach, Katharina (Module counselling)</td>
</tr>
<tr>
<td></td>
<td>Lorenz, Johannes (Module counselling)</td>
</tr>
<tr>
<td><strong>Prerequisites</strong></td>
<td>Students are required to actively participate in the course by preparing classes, by performing follow-up coursework, and/or by giving presentations according to the rules defined by the lecturer in the first session.</td>
</tr>
<tr>
<td><strong>Skills to be acquired in this module</strong></td>
<td>The aim of the course is to provide insights into the state-of-the-art of academic research in selected areas of accounting and auditing, finance, and taxation. Upon completion of the module, students will be able to place typical research questions and research designs in the aforementioned areas within a broader context of academic research, and to assess selected contributions' significance.</td>
</tr>
<tr>
<td><strong>Module contents</strong></td>
<td>The course involves reading and discussing cornerstone journal articles as well as contemporary articles and working papers in accounting/auditing, finance, and/or taxation. Particular emphasis will be placed on the evaluation of the respective studies with respect to their research questions, the methodologies used, and their contributions to the literature.</td>
</tr>
<tr>
<td><strong>Reader's advisory</strong></td>
<td>Will be announced at the beginning of the course.</td>
</tr>
<tr>
<td><strong>Links</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Languages of instruction</strong></td>
<td>German, English</td>
</tr>
<tr>
<td><strong>Duration (semesters)</strong></td>
<td>1 Semester</td>
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<td><strong>Module frequency</strong></td>
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<td><strong>Module capacity</strong></td>
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<tr>
<td><strong>Modullevel / module level</strong></td>
<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
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<tr>
<td><strong>Modulart / typ of module</strong></td>
<td>S, or VL and S</td>
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<tr>
<td><strong>Vorkenntnisse / Previous knowledge</strong></td>
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</tr>
<tr>
<td><strong>Examination</strong></td>
<td>Time of examination</td>
</tr>
<tr>
<td>Final exam of module</td>
<td>typically at the end of the semester; potential midterm examination dates will be announced in the first session</td>
</tr>
<tr>
<td><strong>Course type</strong></td>
<td>Seminar</td>
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<tr>
<td><strong>SWS</strong></td>
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<tr>
<td><strong>Frequency</strong></td>
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<tr>
<td>Workload attendance</td>
<td>56 h</td>
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</tbody>
</table>
Schwerpunkt "Unternehmensführung" (MPO2020)

wir847 - Advanced Managerial Accounting

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

Applicability of the module
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPO2020)

Responsible persons
Lehrenden, Die im Modul (Authorized examiners)
Hombach, Katharina (Module responsibility)

Prerequisites

Skills to be acquired in this module
The aim of the course is to provide students with a deep knowledge of the theory and concepts in managerial accounting.

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

Reader's advisory
Garrison, Ray H. et al., Managerial Accounting, latest version.

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

Languages of instruction
German, English

Duration (semesters)
1 Semester

Module frequency
jährlich

Module capacity
unlimited

Modullevel / module level
je nach Studiengang Pflicht oder Wahlpflicht

Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Examination
Time of examination
Type of examination

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

Course type
Comment
SWS
Frequency
Workload of compulsory attendance

Lecture
2
28

Exercises
2
28

Total time of attendance for the module
56 h
wir848 - Basic theories of Organisation and Human Resources

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

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule  
  RdW - BWL  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule  
  UF - BWL  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt  
  "Unternehmensführung" (MPO2020)  
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

Responsible persons:
- Gilbert, Jonathan (Module counselling)  
- Breisig, Thomas (Authorized examiners)  
- Gilbert, Jonathan (Authorized examiners)  
- Breisig, Thomas (Module responsibility)

Prerequisites:

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

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

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

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

Reader's advisory:

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

Links:
- www.uol.de/orgpers

Language of instruction: German

Duration (semesters): 1 Semester

Module frequency: jährlich

Module capacity: unlimited

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

Module level / module level: Wahlpflicht / Elective
<table>
<thead>
<tr>
<th>Lehr-/Lernform / Teaching/Learning method</th>
<th>Vorkenntnisse / Previous knowledge</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Praktische Erfahrungen; Grundkenntnisse der Betriebswirtschaftslehre, insbes. in den Bereichen Organisation und Human Resource Management</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Examination</th>
<th>Time of examination</th>
<th>Type of examination</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final exam of module</td>
<td>Depending on the type of examination during the lecture period, at the end of the lecture period or at the end of the semester</td>
<td>Seminar paper or presentation or written exam or oral exam or portfolio or project report (will be determined and announced at the beginning of the semester by the lecturer)</td>
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<table>
<thead>
<tr>
<th>Course type</th>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload of compulsory attendance</th>
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<tbody>
<tr>
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<tr>
<td>Seminar</td>
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| Total time of attendance for the module  | 56 h    |


**wir849 - Advanced Entrepreneurship**

<table>
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<tr>
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<tr>
<td>Credit points</td>
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**Workload**

- 180 h

**Applicability of the module**

- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPO2020)

**Responsible persons**

- Nicolai, Alexander (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**

- none

**Skills to be acquired in this module**

The students will learn the fundamentals of the topic Entrepreneurship, including the challenges of founding enterprises and entrepreneurial action in established companies.

**Module contents**

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

**Reader's advisory**

**Links**

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

**Language of instruction**

- German

**Duration (semesters)**

- 1 Semester

**Module frequency**

- jährlich

**Module capacity**

- unlimited

**Reference text**

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

**Modullevel / module level**

- ---

**Modulart / typ of module**

- je nach Studiengang Pflicht oder Wahlpflicht

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

**Vorkenntnisse / Previous knowledge**

**Examination**

- Time of examination: at the end of the semester
- Type of examination: written or oral exam

**Final exam of module**

- at the end of the semester
- written or oral exam

**Course type**

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**Total time of attendance for the module**

- 56 h
**wir850 - Start-up Consulting**

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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RüW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPO2020)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Responsible persons**
Birkner, Stephanie (Module responsibility)

**Prerequisites**
Keine

**Skills to be acquired in this module**

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

**Reader's advisory**
Angaben erfolgen im Modul

**Languages of instruction**
German, English

**Duration (semesters)**
2 Semester

**Module frequency**
WiSe

**Module capacity**
30

**Module level / module level**
EB (Ergänzungsbereich / Complementary)

**Moduleart / typ of module**
Wahlpflicht / Elective

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

**Vorkenntnisse / Previous knowledge**

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**Course type**
Seminar

**SWS**
4

**Frequency**
WiSe

**Workload attendance**
56 h (56)

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274 / 351
**wir851 - Corporate Governance and Control**

<table>
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**Applicability of the module**
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPO2020)

**Responsible persons**
Lehrenden, Die im Modul (Authorized examiners)
Hombach, Katharina (Module responsibility)

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

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

**Reader's advisory**

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

**Languages of instruction**
German, English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Teaching/Learning method**
je nach Studiengang Pflicht oder Wahlpflicht

**Vorkenntnisse / Previous knowledge**

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**Course type**

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**wir852 - International Management**

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**Applicability of the module**

- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPC2020)
- Master's Programme Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

**Responsible persons**

Junker-Michel, Mareike (Module responsibility)

Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**

keine

**Skills to be acquired in this module**

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

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

- are able to locate a specific research question within the scientific discussion in the field of International Management and to interlink, reflect and evaluate it accordingly.

**Module contents**

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

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

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

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

**Reader’s advisory**


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

<table>
<thead>
<tr>
<th>Links</th>
<th><a href="http://www.uol.de/orgpers">www.uol.de/orgpers</a></th>
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<td>Wahlpflicht / Elective</td>
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wir853 - Project Management - Organisation - Human Resources

Module label: Project Management - Organisation - Human Resources
Module code: wir853
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPO2020)

Responsible persons:
- Lehrenden, Die im Modul (Authorized examiners)
- Bartel, Teodora (Module counselling)
- Junker-Michel, Mareike (Module counselling)
- Breisig, Thomas (Module counselling)
- Breisig, Thomas (Module responsibility)

Prerequisites:
- keine

Skills to be acquired in this module:
- Attending the course, students
  - are familiar with the different methods and techniques in academic research and writing and are able to apply them successfully;
  - are able to organise themselves and work problem-oriented within complex learning environments;
  - know how to carry out research-oriented work;
  - interlink theory and practice in a critical and solution-oriented way;
  - know the relevance of theory construction within a scientific process and are able to work herein independently;
  - gain deeper knowledge within the specific project topic they work on with emphasis on organisation and/or human resource management;
  - are competent to work with others on scientific empirical research in a team situation and are able to develop and document their findings according to scientific standards.

Furthermore, the students are able:
- to locate a specific research question within the scientific discussion in this research areas and to interlink, reflect and evaluate it accordingly
- to press their point within the scientific discussion in this research area.

Module contents:
The module consists of two project parts, one per semester, and starts with each summer term. In the beginning, the lecturers present (varying) guiding topics from the field of management, organisation, and human resources (e. g. cooperation and business networks, the flexibilisation of work conditions, workplace health management). Topics from the chair’s current research projects are further integrated. The topics are further specialised by small student groups who work together on them. This means that the lecturers provide suggestions and support (e. g. via different moderation methods) so as to initiate the student’s decisions on their project’s specific topic. Students work in plenary as well as small groups. The specific project topics are further cemented within each of the student’s project group.

For methodological and didactical reasons, it is necessary to stretch the module over two semesters. In the first semester (summer term), students work on the theoretical and conceptual basics, solidify their research topics, and prepare for the empirical project work. The students present their first (in particular theoretical) results as well as their empirical planning and design. During the second semester (winter term), students work intensively on the empirical research part and complete the project by finishing their scientific report. They present their findings within the whole plenary group.

Active (non-receptive) forms of learning are dominating this module. The lecturers are primarily acting in the role of moderators, coaches, coordinators and providers for information.

Reader's advisory:
Methodological reading:

Professional reading:
- depending on the student’s specific project topic

Links:
www.uol.de/orgpers

Language of instruction: German
Duration (semesters): 2 Semester
Module frequency: jährlich
Module capacity: unlimited
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<td>Methoden und Techniken der empirischen Sozialforschung; Grundlagenmodule im Bereich Betriebswirtschaftslehre, insbes. Organisation und Personal</td>
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### wir854 - Current Topics in Managerial Accounting

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<tr>
<td>Responsible persons</td>
<td>Lehvenden, Die im Modul (Authorized examiners)</td>
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<td>Hombach, Katharina (Module responsibility)</td>
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<td>Fachgebiet Accounting &amp; Corporate Governance</td>
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<tr>
<td>Prerequisites</td>
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<tr>
<td>Skills to be acquired in this module</td>
<td>Introducing and applying empirical research methods such as event studies and regression analyses to current questions in AFT through individual projects.</td>
</tr>
<tr>
<td>Module contents</td>
<td>Evaluation of current AFT questions</td>
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<tr>
<td>Links</td>
<td><a href="http://www.uni-oldenburg.de/accounting/">http://www.uni-oldenburg.de/accounting/</a></td>
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# wir833 - Corporate Financial Statements

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**Applicability of the module**
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPO2020)

**Responsible persons**
- Hombach, Katharina (Module responsibility)
- Lehrende, Die im Modul (Authorized examiners)

**Prerequisites**

**Skills to be acquired in this module**
The aim of the course is to provide students with consolidated financial statements according to international accounting standards (IFRS and US-GAAP).

**Module contents**
- the need for consolidation
- scope of consolidation
- consolidation of financial statements
- elimination of intercompany profits
- equity method
- presentation of financial position, performance and cash flow of a group
- paper discussion on current and special issues

**Reader's advisory**

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

**Languages of instruction**
- German, English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Modullevel / module level**
- je nach Studiengang Pflicht oder Wahlpflicht

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

**Vorkenntnisse / Previous knowledge**

**Examination**
- Time of examination
- Type of examination

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

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**Total time of attendance for the module**
- 56 h
**wir841 - Advanced Financial Accounting**

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**Applicability of the module**
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPO2020)

**Responsible persons**
- Lehrenden, Die im Modul (Authorized examiners)
- Hombach, Katharina (Module responsibility)

**Prerequisites**

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

**Module contents**
- Accounting Under Ideal Conditions
- The Decision Usefulness Approach to Financial Reporting
- Efficient Securities Markets
- The Value Relevance of Accounting Information
- The Measurement Approach to Decision Usefulness
- Measurement Applications
- The Efficient Contracting Approach to Decision Usefulness
- An Analysis of Conflict
- Executive Compensation
- Earnings Management
- Standard Setting: Economic Issues
- Standard Setting: Political Issues

**Reader's advisory**

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

**Languages of instruction**
- German, English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Modullevel / module level**
- je nach Studiengang Pflicht oder Wahlpflicht

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

**Vorkenntnisse / Previous knowledge**

**Examination**
- Time of examination: end of semester
- Type of examination: portfolio or written exam

**Course type**
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<th>Workload of compulsory attendance</th>
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**Total time of attendance for the module**
- 56 h
**wir844 - Current Topics in AFT**

<table>
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<th>Module label</th>
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<tr>
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<tr>
<td>Credit points</td>
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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPO2020)

** Responsible persons**
- Lehrenden, Die im Modul (Authorized examiners)
- Hornbach, Katharina (Module responsibility)
- Lorenz, Johannes (Module counselling)
- Prokop, Jörg (Module counselling)

**Prerequisites**
- Introducing and applying empirical research methods such as event studies and regression analyses to current questions in AFT through individual projects.

**Module contents**
- Evaluation of current AFT questions

**Reader's advisory**

**Links**
- [http://www.uni-oldenburg.de/accounting/](http://www.uni-oldenburg.de/accounting/)

**Languages of instruction**
- German, English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Modullevel / module level**
- MM-PB (Professionalisierungsbereichsmodul im Master)

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

**Vorkenntnisse / Previous knowledge**

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**Course type**

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**Total time of attendance for the module**
- 56 h
wir845 - Advanced Issues in AFT Research

Module label | Advanced Issues in AFT Research
Module code | wir845
Credit points | 6.0 KP
Workload | 180 h

Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Accounting, Finance, Taxation" (AFT) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MPO2020)

Responsible persons
- Prokop, Jörg (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)
- Dittmer, Jochen (Module counselling)
- Hombach, Katharina (Module counselling)
- Lorenz, Johannes (Module counselling)

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

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

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

Reader's advisory
Will be announced at the beginning of the course.

Links

Languages of instruction
German, English

Duration (semesters)
1 Semester

Module frequency
unregelmäßig

Module capacity
unlimited

Modullevel / module level
je nach Studiengang Pflicht oder Wahlpflicht

Modulart / typ of module
S, or VL and S

Vorkenntnisse / Previous knowledge

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

Course type
Seminar

SWS
4

Frequency

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

Module label: Project: Enterprise flexibility and flexible people
Module code: wir846
Credit points: 12.0 KP
Workload: 360 h

Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Unternehmensführung" (MP02020)

Responsible persons
- Breisig, Thomas (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)
- Breisig, Thomas (Module counselling)

Prerequisites
kein

Skills to be acquired in this module
- Nach der Teilnahme an dem Seminar
- kennen die Studierenden unterschiedliche Methoden und Techniken des wissenschaftlichen Arbeitens und können diese erfolgreich anwenden
- können die Studierenden forschungsorientiert arbeiten
- kennen die Studierenden die Bedeutung der Theoriebildung im Wissenschaftsprozess und können eigenständig damit arbeiten
- verfügen die Studierenden über vertiefte Kenntnisse in dem jeweils behandelten Projektthema mit Bezug zu Organisation und/oder Personal
- besitzen die Studierenden die Fähigkeit, einen Bezug zwischen Theorie und Praxis herzustellen, kritisch zu beleuchten und Lösungen zu erarbeiten
- sind die Studierenden in der Lage, eine bestimmte Fragestellung in den Kontext der fachwissenschaftlichen Diskussion im Bereich Organisation und Personal zu stellen und diese entsprechend zu verorten, zu reflektieren und zu evaluieren
- können die Studierenden die Grundlagen empirischer Arbeitens und sind in der Lage, selbstständig qualitative/quantitative Daten zu erheben, diese auszuwerten, die Ergebnisse darzustellen und kritisch zu diskutieren
- können die Studierenden ihre eigenen Forschungsergebnisse präsentieren, ihre Ergebnisse nach den anerkannten Regeln des wissenschaftlichen Arbeitens in einem wissenschaftlichen Bericht dokumentieren und einen Standpunkt in der wissenschaftlichen Auseinandersetzung in diesen Fachgebieten vertreten
- sind die Studierenden in der Lage, sich in komplexen Lernsituationen zurechtzufinden und problembewusst zu arbeiten
- sind die Studierenden in der Lage, in einer Teamsituation gemeinsam mit anderen Studierenden eigenständige Forschungsarbeit zu verrichten

Module contents

Im Projektmodul dominieren Formen aktiven, nicht rezeptiven Lernens. Die Lehrenden haben primär eine unterstützende Funktion der Informationsvermittlung, Moderation, Beratung und Koordination.

Reader's advisory

<table>
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<tr>
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<th><a href="http://www.uol.de/orgpers">www.uol.de/orgpers</a></th>
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<td>Module capacity</td>
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<td>Methoden und Techniken der empirischen Sozialforschung; Grundlagenmodule im Bereich Betriebswirtschaftslehre, insbes. Organisation und Personal</td>
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Schwerpunkt "Recht der Wirtschaft" (RdW) (MPO2020)

wir855 - Intellectual Property Law, Competition Law

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<th>Module label</th>
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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW) (MPO2020)

**Responsible persons**
- Lehrenden, Die im Modul (Authorized examiners)
- Louven, Sebastian (Module counselling)
- Rott, Peter (Module responsibility)

**Prerequisites**
- keine

**Skills to be acquired in this module**
- The students: understand the interference of intellectual property law and competition law.
- The decision justifies the claim to property rights (or the waiver thereof), decide and evaluate the legitimate exercise and abuse of intellectual property rights.

**Module contents**
- The module deals with the competition order shaped by intellectual property rights. The module comprises two courses, the first of which can also be attended by the participants of the TEL 1 module. One course provides an overview of the individual property rights (in copyright, patent law, trademark law) within the framework of German, European and international law.
- The second course deepens the basic facts of competition law (antitrust law, UWG) and focuses on the intersections with intellectual property law.

**Reader's advisory**

**Links**

**Language of instruction**
- English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Modulart / module level**
- ---

**Lehr-/Lernform / Teaching/Learning method**
- je nach Studiengang Pflicht oder Wahlpflicht

**Vorkenntnisse / Previous knowledge**

**Examination**
- Time of examination: about 6 weeks after presentation
- Type of examination: presentation or term paper or oral exam

**Course type**
- Lecture

**SWS**
- 4

**Frequency**

**Workload attendance**
- 56 h
wir856 - Codetermination Act

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<td>Brors, Christiane (Module responsibility)</td>
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<td>Lehrenden, Die im Modul (Authorized examiners)</td>
</tr>
<tr>
<td>Prerequisites</td>
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<tr>
<td>Skills to be acquired in this module</td>
<td></td>
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<tr>
<td></td>
<td>Based on the modul „Employment Law“ the students will in the context of Employment law and Collective Bargaining Law understand - the special legal problems concerning the rights of the Betriebsrat - the procedure the Law, procedure of court.</td>
</tr>
<tr>
<td>Module contents</td>
<td>Rights of the Betriebsrat, Einigungsstellenverfahren, procedure of court, rights of the members of the Betriebsrat, Organisation of the Betriebsrat, duties and rights of the employer.</td>
</tr>
<tr>
<td>Reader's advisory</td>
<td>Literature will be announced in the lecture</td>
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<tr>
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**wir857 - Law of Media and Telecommunication**

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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW) (MPO2020)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Nicht Informatik

**Responsible persons**
- Boehme-Neßler, Volker (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**

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

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

**Reader's advisory**
- Current case law and:
  - Fechner, Medienrecht, 19.Aufl. 2018
  - Petersen, Medienrecht, 2010.

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

**Language of instruction**
- German

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Modullevel / module level**
- ---

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

**Lehr-/Lernform / Teaching/Learning method**
- Vorkenntnisse / Previous knowledge
- Examination
  - Time of examination: At the end of the term
  - Type of examination: Presentation with term paper

**Course type**
- Lecture

**SWS**
- 4

**Frequency**
- SuSe

**Workload attendance**
- 56 h
**Module label**: Capital market law, insolvency law  
**Module code**: wir858  
**Credit points**: 6.0 KP  
**Workload**: 180 h  
**Applicability of the module**  
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule  
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule AFT - Recht  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW) (MPO2020)  

**Responsible persons**  
- Rott, Peter (Module responsibility)  
- Lehrenden, Die im Modul (Module counselling)  
- Lehrenden, Die im Modul (Authorized examiners)  

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

**Module contents**  
The module deals with banking and capital market law as well as insolvency and insolvency proceedings law within two separate lectures.  
The main focus of the lecture in banking and capital market law is banking law. After an introduction to general banking law, the most important legal questions regarding collateralisation of loans are discussed. Additionally, the topics of the legitimacy verification pursuant to the general tax code, money laundering, bank secrecy, and the information requirements of credit institutions are discussed. Subsequently, the basic principles of securities law are discussed. Their legal basis and the economic background are analysed. Where possible, the interrelations between the various securities and the events of the financial market crisis will be discussed.  
The lecture Insolvency Law deals with the basics of debt enforcement and insolvency law. Procedures will be shown and explained. The first part deals with company insolvency law, the second part with consumer insolvency and residual debt relief law.  

**Reader's advisory**  
Current literature references are given in the events.  

**Links**  
**Language of instruction**: German  
**Duration (semesters)**: 1 Semester  
**Module frequency**: jährlich  
**Module capacity**: unlimited  
**Modulelevel / module level**: je nach Studiengang Pflicht oder Wahlpflicht  

**Examination**  
**Time of examination**: end of semester  
**Type of examination**: seminar paper and presentation or
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<th>Type of examination</th>
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<td>term paper or oral exam</td>
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### wir859 - European Employment Law

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<td>- Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule RdW - Recht</td>
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<td>- Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Recht der Wirtschaft&quot; (RdW) (MPO2020)</td>
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<tr>
<td>Responsible persons</td>
<td>Lehrenden, Die im Modul (Authorized examiners)</td>
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<tr>
<td></td>
<td>Brors, Christiane (Module responsibility)</td>
</tr>
<tr>
<td>Prerequisites</td>
<td>keine</td>
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<tr>
<td>Skills to be acquired in this module</td>
<td>The students will achieve practical knowledge to solve legal transnational problems.</td>
</tr>
<tr>
<td>Module contents</td>
<td>After an introduction to the latest jurisdiction of the European Court of Justice the students get individual topics, in order to prepare and present term papers. The lecture will be hold in form of a block seminar.</td>
</tr>
<tr>
<td>Reader's advisory</td>
<td>Will be announced in the lectures.</td>
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</table>
wir860 - Data Protection Law

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

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule
  RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule
  UF - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt “Recht
der Wirtschaft” (RdW) (MPC2020)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und
  Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Nicht Informatik

Responsible persons:
Lehrenden, Die im Modul (Authorized examiners)
Louven, Sebastian (Module counselling)
Rott, Peter (Module responsibility)

Prerequisites:

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

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

Reader's advisory:
Kühling/Klar/Sackmann, Datenschutzrecht, 2018.
Further literature references will be given in the lecture.

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

Language of instruction: German
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited
Modullevel / module level: ---
Modulart / typ of module: je nach Studiengang Pflicht oder Wahlpflicht

Lehr-/Lernform / Teaching/Learning method:

Vorkenntnisse / Previous knowledge:

Time of examination:
typically 6 weeks after your presentation
Type of examination:
Seminar paper and presentation or
Term paper or
Oral exam

Course type:
Lecture
Seminar

Comment:

SWS:
2
2

Frequency:

Workload of compulsory attendance:
28
28
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**wir813 - Competition Law and Intellectual Property**

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<td>6.0 KP</td>
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<tr>
<td>Workload</td>
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**Applicability of the module**
- Master’s Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master’s Programme Business Administration, Economics and Law (Master) > Schwerpunkt “China - Wirtschaft und Sprache” (CHI) - Kernmodule (MPO2020)
- Master’s Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master’s Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht
- Master’s Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule "Recht der Wirtschaft" (RdW) (MPO2020)

**Responsible persons**
- Godt, Christine (Module responsibility)
- Lehrende, Die im Modul (Authorized examiners)
- Chege, Victoria (Module counselling)

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

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

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

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

**Reader's advisory**

**Links**

**Languages of instruction**
- English , German

**Duration (semesters)**
- 1 Semester

**Module capacity**
- 30

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

**Modullevel / module level**
- SPM (Schwerpunktmodule / Main emphasis)

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

**Vorkenntnisse / Previous knowledge**

**Examination**
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<th>Type of examination</th>
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**Final exam of module**
- Referat mit Ausarbeitung

**Course type**
- Course or seminar (1 V und 1 S ODER 2 V)
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<tr>
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<tbody>
<tr>
<td>Frequency</td>
<td>SoSe oder WiSe</td>
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<tr>
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### Module: Multivariate Statistics

**Module Code**: wir808  
**Credit Points**: 6.0 KP  
**Workload**: 180 h

**Applicability of the Module**

- Master's Programme Business Administration, Economics and Law (Master) > Basismodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL) (MPO2020)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Nicht Informatik
- Master's Programme Environmental Modelling (Master) > Mastermodule
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

**Responsible Persons**

- Stecking, Ralf Werner (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**

**Skills to be acquired in this module**

With successful completion of the course, students shall:

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

**Module Contents**

Various methods of quantitative data analysis such as:

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

**Reader's Advisory**


**Language of Instruction**: German  
**Duration (semesters)**: 1 Semester  
**Module Frequency**: jährlich  
**Module Capacity**: unlimited  
**Module Level / Module Level**: MM-PB (Professionalisierungsbereichsmodul im Master)  
**Module Art / Type of Module**: je nach Studiengang Pflicht oder Wahlpflicht

**Links**

- [Berthold, M. und Hand, D.J. (2010): Intelligent Data Analysis](#)
- [Witten, I.H. und Frank, E. (2011): Data Mining](#)

**Time of Examination**  
**Type of Examination**

<table>
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**Total time of attendance for the module** 56 h
wir821 - International Trade, Production and Change

Module label: International Trade, Production and Change
Module code: wir821
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module
- kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics
- Master Applied Economics and Data Science (Master) > Economics
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MP02020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MP02020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL) (MP02020)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Responsible persons
- Trautwein, Hans-Michael (Module responsibility)
- Trautwein, Hans-Michael (Authorized examiners)
- Bitzer, Jürgen (Authorized examiners)
- Poppitz, Philipp (Authorized examiners)
- Trautwein, Hans-Michael (Module counselling)

Prerequisites
keine

Skills to be acquired in this module
- Understanding of trade relations, international factor movements and corresponding balance-of-payments mechanisms.
- Capability to discuss structural change in global trade and productions in terms of formal models and case studies.
- Understanding of the causes and alternative strategies of economic integration in regional blocs.
- Understanding of the causes and alternative strategies of economic transformation in emerging markets.
- Ability to research data and evaluate the literature on specific aspects of international trade, production and structural change.

Module contents
The lectures and seminar papers address issues in the following subfields:
- international trade,
- international trade policies and regimes,
- geographical economics,
- foreign direct investment,
- labour migration,
- fragmentation of production,
- regulations of international trade and factor movements,
- development strategies,
- regional integration.

Reader's advisory
Further references to specific topics and current literature will be given in the events.

Links

Language of instruction: English
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited
Reference text
- Das Seminar wird in der Form eines Blockseminars abgehalten.
• Es gibt eine Vorbesprechung Anfang des Semesters, in der die Themen vergeben werden.

<table>
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<th>Lehr-/Lernform / Teaching/Learning method</th>
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<td>seminar paper and presentation</td>
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<td>56 h</td>
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**wir823 - International Finance and Exchange Rate Economics**

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<td>Workload</td>
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**Applicability of the module**
- kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics
- Master Applied Economics and Data Science (Master) > Economics
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule
  - AFT - VWL
  - Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt
    - "Transnational Economics and Law" (TEL) (MPO2020)
    - Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt
      - "Volkswirtschaftslehre" (VWL) (MPO2020)

**Responsible persons**
- Trautwein, Hans-Michael (Module responsibility)
- Trautwein, Hans-Michael (Authorized examiners)
- Trautwein, Hans-Michael (Module counselling)

**Prerequisites**

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

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

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

**Reader's advisory**
Selected chapters from:

And other specific readings for the seminar papers.

**Links**

**Language of instruction**
- English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

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

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

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

### Vorkenntnisse / Previous knowledge

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<th>Type of examination</th>
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<td>Während der Vorlesungszeit</td>
<td>Referat oder mündliche Prüfung</td>
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### Course type

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

### Total time of attendance for the module

56 h
wir824 - Regulatory and Competition Policy

Module label: Regulatory and Competition Policy
Module code: wir824
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module:
- kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL) (MPO2020)

Responsible persons

Prerequisites

Skills to be acquired in this module:
- verstehen die grundlegenden Themen der Wettbewerbs- und Regulierungökonomik (z.B. die industrieökonomischen Grundlagen, die Anreizproblematik und die praktische Ausgestaltung der Regulierung in verschiedenen Märkten).

Module contents:
The module consists of two courses. Course A deals with the theory of monopoly, the theory of oligopoly, cartels and market entry and the welfare analysis of market structure. Course B deals with topics in international regulatory and competition policy, especially monopoly regulation, economies of scale vs. market power in transnational markets, aims and instruments of European regulatory and competition policy.

Reader's advisory:

Links

Language of instruction: English
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited
Modulart / module level: ---
Lehr-/Lernform / Teaching/Learning method: je nach Studiengang Pflicht oder Wahlpflicht

Vorkenntnisse / Previous knowledge

Examination: Time of examination: Zum Ende der Vorlesungszeit Type of examination: Klausur oder mündliche Prüfung

Course type: Course or seminar

SWS: 4
Frequency: WiSe
Workload attendance: 56 h
wir872 - Advanced Economic Growth

Module label | Advanced Economic Growth
--- | ---
Module code | wir872
Credit points | 6.0 KP
Workload | 180 h

Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL) (MPC2020)

Responsible persons
- Bitzer, Jürgen (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)

Prerequisites

Skills to be acquired in this module
- The students are able to:
  - understand and reproduce the models of the neoclassical and endogenous growth theory,
  - understand, discuss and present a current research paper in the field of economic growth.

Module contents
The module consists of a lecture and a seminar. In the lecture, the fundamental growth models of the neoclassical and the endogenous growth theory are discussed in detail. In the seminar, the student presents a current research paper from the field of economic growth, which was published in an international refereed journal.

Reader's advisory

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

Modullevel / module level | ---
Modulart / typ of module | je nach Studiengang Pflicht oder Wahlpflicht
Lehr-/Lernform / Teaching/Learning method
Vorkenntnisse / Previous knowledge
Examination
Time of examination | Time of examination
Type of examination | Time of examination
Final exam of module | differ according to type of examination
| term paper or seminar paper and presentation or written exam or oral exam or portfolio or project paper

Course type | Comment | SWS | Frequency | Workload of compulsory attendance
--- | --- | --- | --- | ---
Lecture | 2 | 28
Seminar | 2 | 28

Total time of attendance for the module | 56 h
**wir873 - Applied Economics**

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<td>Applicability of the module</td>
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<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Volkswirtschaftslehre&quot; (VWL) (MPO2020)</td>
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<td>Master's Programme Sustainability Economics and Management (Master) &gt; Additional Modules</td>
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<tr>
<td>Responsible persons</td>
<td>Bitzer, Jürgen (Module responsibility) Lehrenden, Die im Modul (Authorized examiners)</td>
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<tr>
<td>Skills to be acquired in this module</td>
<td>The students are able to:</td>
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<tr>
<td></td>
<td>- develop an empirical research project,</td>
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<td></td>
<td>- collect the required data,</td>
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<td>- carry out an econometric analysis,</td>
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<td>- interpret, discuss and present the results.</td>
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<tr>
<td>Module contents</td>
<td>The module consists of a lecture and a seminar. In the lecture, the students develop their research project and present their work process. In the bloc seminar, the students present their results and discuss them.</td>
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<tr>
<td>Reader's advisory</td>
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<td>Links</td>
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<td>Languages of instruction</td>
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<td>Duration (semesters)</td>
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<td>Lehr-/Lernform / Teaching/Learning method</td>
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**Course type**

| Lecture | 2 | 28 |
| Seminar | 2 | 28 |

**Total time of attendance for the module**

56 h
## wir875 - Forecasting Methods

<table>
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<tr>
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<tbody>
<tr>
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<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
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### Applicability of the module
- Master Applied Economics and Data Science (Master) > Empirical Methods
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - VWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL) (MPO2020)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Nicht Informatik

### Responsible persons
Stecking, Ralf Werner (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

### Prerequisites

### Skills to be acquired in this module
With successful completion of the course, students shall:
- be aware of and be able to evaluate quantitative forecasting methods.
- be able to select adequate methods in relevant fields of application, like time series and classification analysis.
- be able to run computer-aided analyses and to interpret the results properly.

### Module contents
Various aspects of quantitative forecasting methods such as:
- Time series components,
- Trend and seasonal methods,
- Stationarity,
- Multivariate forecasting methods,
- Autoregressive and moving average processes,
- Box-Jenkins method.

### Reader's advisory
Thome, H. (2005): Zeitreihenanalyse, München

### Links
- Language of instruction: German
- Duration (semesters): 1 Semester
- Module frequency: halbjährlich
- Module capacity: unlimited
- Modulelevel / module level: ---
- Modulart / typ of module: je nach Studiengang Pflicht oder Wahlpflicht
- Lehr-/Lernform / Teaching/Learning: ---

---
### Method

**Vorkenntnisse / Previous knowledge**

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<tr>
<td>Final exam of module</td>
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<td>written exam or oral exam or term paper or seminar paper and presentation</td>
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<table>
<thead>
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<td>Exercises</td>
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**Total time of attendance for the module** 56 h
# wir876 - Topics in Economic Research

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<tr>
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<tbody>
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<td>Workload</td>
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</table>
| Applicability of the module | Master Applied Economics and Data Science (Master) > Economics  
                           Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL) (MPO2020)  
                           Master's Programme Water and Coastal Management (Master) > Socioeconomics |
| Responsible persons | Bitzer, Jürgen (Module responsibility)  
                      Böhringer, Christoph (Module responsibility)  
                      Helm, Carsten (Module responsibility)  
                      Trautwein, Hans-Michael (Module responsibility)  
                      Huse, Cristian (Module responsibility)  
                      Gören, Erkan (Module responsibility)  
                      Asane-Otoo, Emmanuel (Module responsibility)  
                      Lehrenden, Die im Modul (Authorized examiners)  
                      Lehrenden, Die im Modul (Module counselling) |
| Prerequisites | Students have the opportunity to take an economics module of their choice (worth 6 CP) at the master's level. This can also take place at another university or during studies abroad.  
Students are required to:  
- independently engage with a topic using scientific methods,  
- independently research and make use of current academic literature,  
- integrate their topic into an academic discussion. |
<p>| Module contents | This is dependent upon the module chosen. |
| Reader's advisory | |
| Links | |
| Languages of instruction | |
| Duration (semesters) | 1 Semester |
| Module frequency | halbjährlich |
| Module capacity | unlimited |
| Modullevel / module level | je nach Studiengang Pflicht oder Wahlpflicht |
| Modulart / typ of module | |
| Lehr-/Lernform / Teaching/Learning method | |
| Vorkenntnisse / Previous knowledge | |
| Examination | Time of examination | Type of examination |
| Final exam of module | will be announced in the first session | term paper or presentation or written exam or oral exam or portfolio. |
| Course type | Comment | SWS | Frequency | Workload of compulsory attendance |
| Course or seminar (oder Kolloquium) | 4 | SuSe | 56 |
| Colloquium | | SuSe | 0 |</p>
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**Total time of attendance for the module**

56 h
## wir877 - Labour Markets in the European Union

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<tr>
<td>Prerequisites</td>
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<td>Skills to be acquired in this module</td>
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<tr>
<td>Module contents</td>
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<td>Reader's advisory</td>
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Module label: Public Economics and Market Design

Module code: wir878

Credit points: 6.0 KP

Workload: 180 h

Applicability of the module:
- Master Applied Economics and Data Science (Master) > Economics
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL) (MPO2020)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Socioeconomics

Responsible persons:
- Lehrenden, Die im Modul (Module counselling)
  Helm, Carsten (Module counselling)
  Helm, Carsten (Module responsibility)
  Lehrenden, Die im Modul (Authorized examiners)

Prerequisites: none

Skills to be acquired in this module:
- The students are able
  - to understand sources of market failures and government failures
  - understand taxing and spending activities of governments
  - understand the distinction between normative and positive perspectives in the evaluation of government policy
  - to apply economic methods to current issues in public economics
  - present their research result in the form of written papers and oral presentations

Module contents:
- The course covers key concepts of public economics, which studies how government taxing and spending activities affect the economy – economic efficiency and the distribution of income and wealth.

  Lecture: After introducing the theory and methodology of public economics, we discuss a historical and theoretical overview of the public sector. We then focus on departures from efficiency (especially asymmetric information), taxation issues (including tax evasion, fiscal federalism and tax competition among independent jurisdictions), and the intertemporal issue of social security (especially pension system).

  Seminar: covers current issues in public economics, e.g. reform of health care or pension system.

Reader's advisory:

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

Languages of instruction:
- German, English

Duration (semesters): 1 Semester

Module frequency: jährlich

Module capacity: 30

Reference text:
- The seminar will be conducted as a block seminar

Modullevel / module level:
- Pflicht o. Wahlpflicht / compulsory or optional

Lehr-/Lernform / Teaching/Learning method:
- Lecture and seminar

Vorkenntnisse / Previous knowledge:

Examination:
- Time of examination: end of semester
- Type of examination: seminar paper end presentation

Final exam of module:
- SWS
- Frequency
- Workload of compulsory attendance
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**wir901 - Environmental Economics**

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<td>Lecture: 3 SWS (42h)</td>
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<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunktmodule NM-VWL</td>
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<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Volkswirtschaftslehre&quot; (VWL) (MPO2020)</td>
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<td>• Master's Programme Computing Science (Master) &gt; Nicht Informatik</td>
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<td></td>
<td>• Master's Programme Sustainability Economics and Management (Master) &gt; Basic and Accentuation Modules</td>
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<td>Responsible persons</td>
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<td>Helm, Carsten (Module counselling)</td>
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<tr>
<td></td>
<td>Know and be able to apply fundamental concepts and figures of thought in environmental economics; be able to analyse and evaluate environmental problems and solution approaches; practice scientific methods and the ability to discuss; be able to classify environmental economics in the context of interdisciplinary sustainability research.</td>
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<tr>
<td>Module contents</td>
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<tr>
<td></td>
<td>Economic analysis of environmental impacts (property rights, external effects, market failure); ethical aspects of environmental economics, instruments of environmental policy (tradable permits, taxes, subsidies, liability law); innovation and adaptation of new technologies; international environmental problems.</td>
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<td>Reader's advisory</td>
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<td>Module frequency</td>
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### wir911 - Advanced Topics of Sustainability Economics

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<td>Applicability of the module</td>
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  - kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics  
  - Master’s Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-VWL  
  - Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL) (MPO2020)  
  - Master's Programme Sustainability Economics and Management (Master) > Additional Modules |
| Responsible persons | Böhringer, Christoph (Module responsibility)  
  - Siebenhüner, Bernd (Module responsibility)  
  - Lehrenden, Die im Modul (Authorized examiners)  
  - Riesenbeck, Lukas (Module counselling) |
| Prerequisites | none                                         |
| Skills to be acquired in this module | This course aims at giving students an understanding of reasons, goals and instruments for climate policy, as well as implied complications due to the long term characteristics and the international dimension of climate change. Students first learn basics about the natural science of climate change and the main statements of climate research about the anthropogenic contribution to climate change. The economic interpretation of high pollution as a symptom of a market failure then leads to the treatment of policy instruments, and the understanding of economic efficiency as a prerequisite for effective climate policy. Game theoretic analysis of international negotiations and agreements provides key insights about the international dimension of the problem. By means of practical examples students then see in detail the functionality and pitfalls of selected implemented (or currently discussed) policies, e.g. the EU-ETS. With successful completion of the course, students shall be able to judge climate policy issues on an informed scientific basis (natural science and economics). |
| Module contents | Natural science of climate change: greenhouse effect; measures, causes and impacts of climate change. Economics of climate change: market failures (public goods, externalities); game theory of international agreements (prisoner’s dilemma, chicken game, assurance game, repeated games, continuous choice); environmental policy instruments (especially taxes, tradable permits). Climate policy in practice: EU-ETS (pitfalls: market segmentation, conditional grandfathering, lobbying); emission taxes and the EU-ETS; interaction between black and green quotas; embodied carbon tariffs. |
| Reader's advisory | Perman et al (2003), Natural resource and Environmental Economics, Pearson, 3rd edition  
| Links | German, English |
| Duration (semesters) | 1 Semester |
| Module frequency | halbjährlich |
| Module capacity | unlimited |
| Module level / module level | --- |
| Modulart / typ of module | je nach Studiengang Pflicht oder Wahlpflicht |
| Lehr-/Lernform / Teaching/Learning method | |
| Vorkenntnisse / Previous knowledge | |
| Examination | Time of examination | Type of examination |
| Final exam of module | end of semester | written exam |
| Course type | Comment | SWS | Frequency | Workload of compulsory attendance |
| Lecture      |          | 2   |          | 28 |
| Exercises    |          | 2   |          | 28 |
| Seminar      |          |     |          | |
| Total time of attendance for the module | 56 h |
Module label: Concepts of Organisation and Management
Module code: wir801
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MPO2020)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Management Consulting (Master) > Mastermodule

Responsible persons:
- Breisig, Thomas (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)
- Wengelowski, Peter (Module counselling)
- Gilbert, Jonathan (Module counselling)
- Breisig, Thomas (Module counselling)

Prerequisites:
- keine

Skills to be acquired in this module:
- Students get to know selected concepts of organisation and management. Their respective objectives, instruments and methods are discussed and their use in everyday business is critically reflected. Students learn to deal with different management concepts in a conscious and critical way, especially through case studies and discussions.
- Upon completion of the module, students will:
  - be familiar with the emergence, development, and content of various management concepts;
  - be able to convey key findings of the various management concepts to practical issues in the field of organisation and management;
  - develop skills of self-reflection (supported by the technical and didactical concepts).

Module contents:
- Students receive deeper insights into concepts of organisation and management, including:
  - Lean Management
  - Change Management
  - Quality Management
  - Business Process Reengineering
- The presentations and discussions within the seminars also offer possibilities to deepen and broaden these topics according to the student's interest and current developments in theory and practice, e.g. Balanced Scorecard, Learning Organisation, Organisational Culture, Worker Participation, Networks, Diversity Management, Management by Objectives.

Reader's advisory:
- Further literature will be announced during the semester according to the particular lecture/seminar content.

Links:
- www.uol.de/orgpers

Language of instruction: German

Duration (semesters):
- 1 Semester

Module frequency:
- jährlich

Module capacity:
- unlimited

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

Modullevel / module level:

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

Lehr-/Lernform / Teaching/Learning:
- 316 / 351
method

<table>
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<tr>
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<th>Praktische Erfahrungen: Kenntnisse aus den Bachelor-Modulen: Organisation und Human Resource Management</th>
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<th>Type of examination</th>
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<td>Depending on the type of examination during the lecture period, at the end of the lecture period or at the end of the semester</td>
<td>Seminar paper or presentation or written exam or oral exam or portfolio or project report (will be determined and announced at the beginning of the semester by the lecturer)</td>
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</table>

**Total time of attendance for the module**

56 h
wir803 - Advanced Macroeconomics

Module label          Advanced Macroeconomics
Module code           wir803
Credit points         6.0 KP
Workload              180 h

Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MPO2020)

Responsible persons
Trautwein, Hans-Michael (Module responsibility)
Trautwein, Hans-Michael (Authorized examiners)
Bitzer, Jürgen (Authorized examiners)
Poppitz, Philipp (Authorized examiners)
Bitzer, Jürgen (Module counselling)

Prerequisites

Skills to be acquired in this module
- Understanding of the interdependence of goods markets, labour markets and financial markets in the economy
- Ability to assess controversial views of the causes of output fluctuations (business cycles), inflation and unemployment
- Ability to present and evaluate different concepts of macroeconomic stabilization by way of fiscal and monetary policies
- Ability to describe and handle (simple) dynamic models of output, price-level and employment fluctuations and economic growth

Module contents
The lectures address the following issues:
- the development of macroeconomic thinking,
- output fluctuations, inflation and unemployment,
- statics and dynamics in macroeconomic theories,
- open economy macroeconomics,
- business cycles,
- economic growth and innovations,
- microfoundations of macroeconomics,
- policy rules.

Reader's advisory
Spezifische Literaturangaben zu einzelnen Vorlesungsinhalten werden in der Vorlesung bekannt gegeben.

Links
Language of instruction          English
Duration (semesters)             1 Semester
Module frequency                 jährlich
Module capacity                  unlimited
Reference text
Die Veranstaltung wird in flexibler Form als Kombination von Vorlesungs- und Übungselementen gehalten. Die Studierenden können Leistungsnachweise erwerben, indem sie Übungen vorbereiten und durchführen (Referate; bei sehr großen Teilnehmerzahlen werden zusätzlich auch Klausuren angeboten). Die Verteilung der Übungsthemen findet im Rahmen der Auftaktveranstaltung statt.

Module level / module level
Modulart / typ of module         je nach Studiengang Pflicht oder Wahlpflicht
Lehr-/Lernform / Teaching/Learning method
Vorkenntnisse / Previous knowledge
Examination                      Time of examination                Type of examination

318 / 351
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<td>Zum Ende des Semesters</td>
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**Total time of attendance for the module**  56 h
**wir814 - Strategic Management**

**Module label**
Strategic Management

**Module code**
wir814

**Credit points**
6.0 KP

**Workload**
180 h

**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - BWL
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Computing Science (Master) > Nicht Informatik

**Responsible persons**
Hoppmann, Jörn (Module responsibility)

**Prerequisites**
Keine

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

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

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

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

**Reader's advisory**


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

### Vorkenntnisse / Previous knowledge

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**Total time of attendance for the module**

56 h
wir821 - International Trade, Production and Change

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<td>6.0 KP</td>
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<td>Workload</td>
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**Applicability of the module**
- kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics
- Master Applied Economics and Data Science (Master) > Economics
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MP02020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MP02020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL) (MP02020)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Responsible persons**
- Trautwein, Hans-Michael (Module responsibility)
- Trautwein, Hans-Michael (Authorized examiners)
- Bitzer, Jürgen (Authorized examiners)
- Poppitz, Philipp (Authorized examiners)
- Trautwein, Hans-Michael (Module counselling)

**Prerequisites**
- keine

**Skills to be acquired in this module**
- Understanding of trade relations, international factor movements and corresponding balance-of-payments mechanisms.
- Capability to discuss structural change in global trade and productions in terms of formal models and case studies.
- Understanding of the causes and alternative strategies of economic integration in regional blocs.
- Understanding of the causes and alternative strategies of economic transformation in emerging markets.
- Ability to research data and evaluate the literature on specific aspects of international trade, production and structural change.

**Module contents**
- The lectures and seminar papers address issues in the following subfields:
  - international trade,
  - international trade policies and regimes,
  - geographical economics,
  - foreign direct investment,
  - labour migration,
  - fragmentation of production,
  - regulations of international trade and factor movements,
  - development strategies,
  - regional integration.

**Reader's advisory**
Further references to specific topics and current literature will be given in the events.

**Links**

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**Reference text**
- Das Seminar wird in der Form eines Blockseminars abgehalten.
Es gibt eine Vorbesprechung Anfang des Semesters, in der die Themen vergeben werden.

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**Vorkenntnisse / Previous knowledge**

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**Total time of attendance for the module**

56 h
### wir863 - Business and Legal Chinese I

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#### Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MPO2020)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

#### Responsible persons
- Lehrenden, Die im Modul (Authorized examiners)
- Wang, Hongrui (Module counselling)
- Trautwein, Hans-Michael (Module responsibility)

#### Prerequisites
**Skills to be acquired in this module**
- At the end of the course, successful students:
  - communicate in everyday life and work environments,
  - recognize and understand 200 characters and words,
  - understand frequently used expressions,
  - understand simple meanings in familiar contexts, clear instructions, standard questions and informations when pronounced slowly and clearly,
  - pose and answer questions in familiar contexts,
  - provide personal information in spoken and written form,
  - write about themselves in simple meanings.

**Module contents**
- Thematic vocabulary concerning personal information, basics of everyday life, shopping, simple standard transactions etc.
- Reading: simple dialogues and texts from everyday life
- Listening: short and simple dialogues from everyday life
- Speaking: short dialogues in everyday life situations
- Writing: short texts on personal information, questionnaires and forms
- Self-learning: work with the portfolio, individual training

**Reader's advisory**

**Links**
- Languages of instruction: English, Chinese
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Modulelevel / module level: MM-PB (Professionalisierungsbereichsmodul im Master)
- Modulart / typ of module: je nach Studiengang Pflicht oder Wahlpflicht

**Vorkenntnisse / Previous knowledge**
- Time of examination: last week of term
- Type of examination: oral exam, written exam or portfolio
- Course type: Seminar
- SWS: 4
- Frequency: WiSe
- Workload attendance: 56 h
### wir864 - Law in China

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<td>Lehrenden, Die im Modul (Authorized examiners)</td>
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<td>Trautwein, Hans-Michael (Module responsibility)</td>
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<tr>
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<td>At the end of the course, successful students:</td>
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<tr>
<td></td>
<td>• are capable of self-orientation in the legal system of the PR China,</td>
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<td></td>
<td>• decide competently about the use of consultancy and advocacy in selected cases,</td>
</tr>
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<td></td>
<td>• assess the role of Chinese law in standard business,</td>
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<tr>
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<td>• understand the significance and contexts of the legal system in China and adapt their communication with Chinese partners accordingly.</td>
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<td>• Brief history of law in China</td>
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<td>• Material law in the PR China</td>
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<td>• Legal institutions in the PR China</td>
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<td>• The role of lawyers</td>
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<td>• Institutions of dispute settlement</td>
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<td>• Sino-German dialogues on legal matters</td>
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<td>Updated reading lists are provided at the beginning of the term.</td>
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### Examination

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| Total time of attendance for the module | 56 h |
## wir866 - Business and Legal Chinese II

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<td>Trautwein, Hans-Michael (Module responsibility)</td>
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<td>Lehrenden, Die im Modul (Authorized examiners)</td>
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<td>Wang, Hongrui (Module counselling)</td>
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<td>At the end of the course, successful students:</td>
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<tr>
<td></td>
<td>• recognize and read more than 400 Hanzi and understand simple letters and stories about everyday life situations,</td>
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<td>• understand simple dialogues in familiar contexts when pronounced slowly and clearly,</td>
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<td>• are familiar with Chinese intonation and can correctly reproduce it in pronunciation in simple dialogues,</td>
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<td>• provide important information and can make and react to proposals,</td>
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<tr>
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<td>• can identify frequently occurring radicals in Hanzi unknown to them</td>
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<tr>
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<td>• write the pen strokes in Chinese characters in correct sequence</td>
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<tr>
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<td>• write simple letters, dialogues and essays on familiar topics.</td>
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<td>Thematic vocabulary concerning personal information, education, travelling, basic academic matters etc.</td>
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<tr>
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<td>Reading: short dialogues and texts from everyday life</td>
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<td>Listening: short dialogues, colloquial talks</td>
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<td>Speaking: self-presentation and descriptions</td>
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<td>Writing: letters, dialogues and essays</td>
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<td>Textbook HANYU JIAOCHENG 1A and 1B (1st ed. 2006, continuously updated):</td>
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<td>Beijing: Beijing Language and Culture University Press.</td>
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**wir867 - Economy and Culture in China**

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**Applicability of the module**

- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt “China - Wirtschaft und Sprache” (CHI) - Kernmodule (MP2020)

**Responsible persons**

- Schüler, Klaus (Module counselling)
- Wang, Hongrui (Module counselling)
- Trautwein, Hans-Michael (Authorized examiners)
- Schüler, Klaus (Authorized examiners)
- Wang, Hongrui (Authorized examiners)
- Trautwein, Hans-Michael (Module responsibility)

**Prerequisites**

**Skills to be acquired in this module**

At the end of the course, successful students:
- are familiar with the main traits of Chinese history,
- know important schools of thought and their impact on current thinking in the Chinese society,
- comprehend major cultural differences between China and Europe,
- are informed about major developments in the economic history of China,
- make use of qualitative and quantitative indicators of the transformation of the Chinese economy since 1978,
- have an understanding of the specific role of the state in coping with structural change in China.

**Module contents**

- Introduction to Chinese history
- Foundations of Chinese philosophy and religion
- Intercultural communication
- Economic development of China
- Quantitative analysis of economic transformation
- Stabilization policy in times of crisis and structural change

**Reader's advisory**

- Plus chapters on selected topics, written in cooperation with the Centre of Economic Development Research at Wuhan University.

**Links**

- Languages of instruction: German, English
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Modulart / module level: je nach Studiengang Pflicht oder Wahlpflicht

**Vorkenntnisse / Previous knowledge**

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**Course type**

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**Total time of attendance for the module**: 56 h
# Modern Transformations of International and EU Economic Law

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## Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Basismodule
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule (MPC2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht

## Responsible persons
- Godt, Christine (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)

## Prerequisites

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

## Module contents
The module consists of two lectures which deal with changes in policies and institutions of international economic law. One lecture focuses on economic law and institutions as shaped by international law, while the other class is dedicated to EU foreign trade law. A basic knowledge of the institutions of international and EU economic law (WTO, IMF, World Bank, European Commission) is a prerequisite for attending this module. The focus lies in helping students understand the processes of internationalization and Europeanization that inform the current interactions between the different actors on the international plane (companies, states and parastatals). In this module, public and private economic law will be presented as a single unit.

The international law part of the module focuses on the rationale and regulation of the major free trade agreements, including dispute settlement. Other topics to be addressed include the conflict of laws and the UN Convention (CISG). The EU law focuses on competition and foreign trade law, including procurement and taxation law.

## Reader's advisory

## Links
- [http://www.fk2.unioldenburg.de/InstRW/oeffwr/](http://www.fk2.unioldenburg.de/InstRW/oeffwr/)

## Language of instruction
- English

## Duration (semesters)
- 1 Semester Semester

## Module frequency
- jährlich

## Module capacity
- unlimited

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

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

## Vorkenntnisse / Previous knowledge
- Einführung in das Bürgerliche Recht (BM 1), Vertiefung im Bürgerlichen Recht (AM 3), Handelsrecht (AM 1), Grundlage des EU-Wirtschaftsrechts und Grundzüge des Arbeitsrechts (BM 2).

## Examination

<table>
<thead>
<tr>
<th>Time of examination</th>
<th>Type of examination</th>
</tr>
</thead>
<tbody>
<tr>
<td>End of term (i.e. lecture period)</td>
<td>The examination consists either of term papers or an end of term test. In the case of term papers, students will work on current decisions or policy papers that are to be analyzed and evaluated by processing secondary literature.</td>
</tr>
</tbody>
</table>

## Course type
- Lecture
<table>
<thead>
<tr>
<th>SWS</th>
<th>4</th>
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<tbody>
<tr>
<td>Frequency</td>
<td>WiSe</td>
</tr>
<tr>
<td>Workload attendance</td>
<td>56 h</td>
</tr>
</tbody>
</table>
wir879 - Transnational Intellectual Property Law

Module label  
Transnational Intellectual Property Law

Module code  
wir879

Credit points  
6.0 KP

Workload  
180 h

Applicability of the module  
- kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MPO2020)  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MPO2020)

Responsible persons  
Godt, Christine (Module responsibility)  
Lehrenden, Die im Modul (Authorized examiners)  
Chege, Victoria (Module counselling)

Prerequisites

Skills to be acquired in this module  
Die Studierenden erwerben vertiefte Kenntnisse über das Recht des Geistigen Eigentums und der Aneignung von Information im internationalen und transnationalen Kontext (TRIPS, WIPO, EPC, EPUE, Unterschiede zwischen den nationalen Rechten).  
verstehen die Unterschiede zwischen den Immaterialgüterrechten (Urheberrecht, Patentrecht, Markenrecht; Sortenschutz, geographische Herkunftsangabe, Design).  
analysieren interdisziplinär (wirtschafts- und rechtswissenschaftlich) die Anreizwirkung für Innovation und die hemmende Wettbewerbswirkungen bestimmter Lizenzstrategien.

Module contents  

Reader's advisory  

Links

Language of instruction  
English

Duration (semesters)  
1 Semester Semester

Module frequency  
jährlich

Module capacity  
unlimited

Modullevel / module level  
SPM (Schwerpunktmodul / Main emphasis)

Modulart / typ of module  
Wahlpflicht / Elective

Lehr-/Lernform / Teaching/Learning method  
Vorlesung und Seminar

Vorkenntnisse / Previous knowledge

Examination  
Time of examination  
Referat [Vortrag mit schriftlicher Ausarbeitung] oder Hausarbeit.

Final exam of module  
Veranstaltungstermine zum Ende des Semesters.

Course type  
Lecture and seminar
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</table>
Module label: Marine & Maritime Law

Module code: wir880

Credit points: 6.0 KP

Workload: 180 h

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule R&W - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule "Transnational Economics and Law" (TEL) (MPO2020)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Planning

Responsible persons:
Godt, Christine (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

Prerequisites

Skills to be acquired in this module:

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

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

können Forschungsfragen interdisciplinär entwickeln und bearbeiten.

Module contents:

Reader's advisory:

Links

Language of instruction: English

Duration (semesters): 1 Semester

Module frequency: jährlich

Module capacity: unlimited

Modullevel / module level: SPM (Schwerpunktmodul / Main emphasis)

Modulart / typ of module: Wahlpflicht / Elective

Lehr-/Lernform / Teaching/Learning method: S

Vorkenntnisse / Previous knowledge

Examination:

Time of examination: Während der Vorlesungszeit

Type of examination: Referat oder Hausarbeit oder mündliche Prüfung

Course type: Seminar
<p>| | |</p>
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<td><strong>Frequency</strong></td>
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**wir881 - Energy Law**

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<td>Workload</td>
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</table>
| Applicability of the module  | • Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI Wirtschaft und Sprache (CHI) - Kernmodule (MPO2020)  
• Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-Recht  
• Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht  
• Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MPO2020)  
• Master's Programme Sustainability Economics and Management (Master) > Additional Modules |

**Responsible persons**
- Lehrenden, Die im Modul (Authorized examiners)
- Meyerholt, Ulrich (Module counselling)
- Godt, Christine (Module responsibility)

**Prerequisites**

**Skills to be acquired in this module**
- Die Studierenden erwerben vertiefte Kenntnisse des europäischen und deutschen Energiewirtschaftsrechts.
- Sie sind in der Lage, energierechtliche Fragestellungen zu analysieren und lösungsorientiert zu bearbeiten.
- Sie können Forschungsfragen interdisziplinär entwickeln und bearbeiten.

**Module contents**

**Reader's advisory**

**Links**
- **Languages of instruction** German, English
- **Duration (semesters)** 1 Semester
- **Module frequency** jährlich
- **Module capacity** unlimited
- **Modullevel / module level** MM (Mastermodul / Master module)
- **Modulart / typ of module** Wahlpflicht / Elective
- **Lehr-/Lernform / Teaching/Learning method**
- **Vorkenntnisse / Previous knowledge**
- **Examination** Time of examination
- **Final exam of module** Während der Vorlesungszeit
- **Type of examination** Referat oder Hausarbeit oder mündliche Prüfung
- **Course type** Seminar
- (2 SE)
- **SWS** 4
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**wir802 - Economic Policy**

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<td>Applicability of the module</td>
<td>· Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;China - Wirtschaft und Sprache&quot; (CHI) - Kernmodule (MP2020)</td>
</tr>
</tbody>
</table>

**Responsible persons**

**Prerequisites**

This course aims at giving students an understanding of reasons, goals and instruments for government policy from a micro- and macroeconomic perspective. Students first need to learn how decentralised markets can result in an efficient equilibrium and what the theoretical assumptions for this outcome are. Against this reference case it is possible to evaluate the consequences when some of the assumptions are not fulfilled in reality. Furthermore, the problems of the aggregated economy with its fundamental uncertainty are approached and the answers of economic policy to changes in variables like inflation, unemployment and economic growth will be evaluated.

With successful completion of the course, students shall be able to approach questions of economic policy making by applying concise economic reasoning, graphical intuition, analytical models and historical understanding. Furthermore, students shall be enabled to follow other Economics courses at Master's level.

**Module contents**

1. Welfare economics: equilibrium and efficiency; theorems of welfare economics; discussion of model assumptions.
2. Macroeconomics: on money; on the balance of payments, on long-run economic growth.
3. Examples for market failure from a microeconomic perspective, e.g. public goods. Deviations from the efficient outcome and discussion of government intervention.

**Reader’s advisory**

- Carlin, Wendy and David Soskice, *Macroeconomics: imperfections, institutions and policies*, 2006

**Links**

- **Language of instruction**: English
- **Duration (semesters)**: 1 Semester
- **Module frequency**: jährlich
- **Module capacity**: unlimited
- **Reference text**: Die Vorlesung wird in englischer Sprache gehalten.
- **Modullevel / module level**: ---
- **Modulart / typ of module**: je nach Studiengang Pflicht oder Wahlpflicht
- **Lehr-/Lernform / Teaching/Learning method**:
- **Vorkenntnisse / Previous knowledge**: 
- **Examination**: Time of examination
- **Type of examination**: 
- **Final exam of module**: end of semester
- **Written exam**: 
- **Course type**: Lecture
- **SWS**: 4
- **Frequency**: 
- **Workload attendance**: 56 h
### wir813 - Competition Law and Intellectual Property

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**Applicability of the module**

- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule UF - Recht
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW) (MP02020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL) (MP02020)

**Responsible persons**

- Godt, Christine (Module responsibility)
- Lehrenden, Die im Modul (Authorized examiners)
- Chege, Victoria (Module counselling)

**Prerequisites**

(für WiRe empfohlen): wir815

**Skills to be acquired in this module**

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

**Module contents**

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

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

**Reader's advisory**


**Links**

- Languages of instruction: English , German
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: 30
- Reference text: Vorkenntnisse: Grundlagen Wirtschaftsrecht (Privatrecht/Europarecht)
- Modullevel / module level: SPM (Schwerpunktmodul / Main emphasis)
- Modulart / typ of module: Wahlpflicht / Elective

**Vorkenntnisse / Previous knowledge**

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<th>Examination</th>
<th>Time of examination</th>
<th>Type of examination</th>
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<td>Referat mit Ausarbeitung</td>
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**Course type**

- Course or seminar (1 V und 1 S oder 2 V)
<table>
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<th>SWS</th>
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<tbody>
<tr>
<td><strong>Frequency</strong></td>
<td>SoSe oder WiSe</td>
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<tr>
<td><strong>Workload attendance</strong></td>
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</tbody>
</table>
wir831 - Corporate Social Responsibility

Module label | Corporate Social Responsibility
Module code | wir831
Credit points | 6.0 KP
Workload | 180 h

Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Kernmodule CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt Führung von Unternehmen und gesellschaftliche Organisation (FUGO) (MPO2020)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule NM-BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunktmodule RdW - BWL
- Master's Programme Sustainability Economics and Management (Master) > Akzentmodule

Responsible persons
Hoppmann, Jörn (Module responsibility)
Lehrenden, Die im Modul (Authorized examiners)

Prerequisites

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

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

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

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

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

Reader's advisory
70-78.


Links

Language of instruction: German
Duration (semesters): 1 Semester
Module frequency: Annually
Module capacity: unlimited
Module level / module level: BC (Basiscurriculum / Base curriculum)
Modulart / typ of module: je nach Studiengang Pflicht oder Wahlpflicht
Lehr-/Lernform / Teaching/Learning method: VL (2 SWS), SE (2 SWS)

Vorkenntnisse / Previous knowledge
Examination: Time of examination: Zum Ende des Semesters
Type of examination: Portfolio

Final exam of module
Course type: Comment
Lecture: 2
Seminar: 2

SWS Frequency Workload of compulsory attendance
28
28
56 h

Total time of attendance for the module: 56 h
Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Auslandsstudium (MPO2020)

wir865 - China in the World Economy

Module label | China in the World Economy
--- | ---
Module code | wir865
Credit points | 6.0 KP
Workload | 180 h

Applicability of the module
- Master's Programme Business Administration, Economics and Law (Master) > Module im obligatorischen Auslandsstudium CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Auslandsstudium (MPO2020)

Responsible persons
Lehrenden, Die im Modul (Authorized examiners)
Trautwein, Hans-Michael (Module responsibility)

Prerequisites
At the end of the course, successful students:
- understand the export-led growth strategy after China's opening up,
- are informed about sectoral and regional patterns of development in FDI, trade and employment,
- analyse the balance of payments mechanisms in China's flows of international trade and capital,
- understand the effects of China's integration into the world economy,
- assess the economic cooperations and conflicts between the PR China and other countries,
- make use of salient terms and concepts in Chinese language.

Module contents
- Strategies of export-led and unbalanced growth
- FDI and cluster formation
- Employment effects of international trade
- China and the WTO
- Exchange-rate policies and financial markets in China

Reader's advisory
Text modules developed together with the University of Wuhan
Further recommendations are made on a topic-specific basis.

Links
Language of instruction | English
Duration (semesters) | 1 Semester
Module frequency | Jährlich
Module capacity | Unlimited

Reference text
This module is a project that students in the China focus carry out during the term that they spend at a partner university in China. The project topic is selected and researched under intensive online-supervision from Oldenburg in collaboration with colleagues at the partner universities. A kick-off meeting in Oldenburg and regular (online) consultations during and after the stay in China are required. A report in the shape of a 20+ pages study concludes the project.

Module level/module level | ---
Moduleart / type of module | je nach Studiengang Pflicht oder Wahlpflicht
Lehr-/Lernform / Teaching/Learning method

Vorkenntnisse / Previous knowledge

Final exam of module | Time of examination | Type of examination
--- | --- | ---

Course type | E-learning

SWS | 4

Frequency

Workload attendance | 56 h
**wir868 - Chinese Economy in Transformation (in China)**

<table>
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<tbody>
<tr>
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<tr>
<td>Workload</td>
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</table>

**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Module im obligatorischen Auslandsstudium CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Auslandsstudium (MPO2020)

**Responsible persons**
- Trautwein, Hans-Michael (Module responsibility)
- Bitzer, Jürgen (Authorized examiners)
- Trautwein, Hans-Michael (Authorized examiners)
- Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**
keine

**Skills to be acquired in this module**
- Die Studierenden verfügen über vertiefte Kompetenzen in der quantitativen Wirtschaftsanalyse.
- sind mit den Trends des Strukturwandels in China vertraut.
- analysieren die aktuelle wirtschaftliche Entwicklung im historischen und gesellschaftlichen Kontext.
- schätzen Wechselwirkungen von ökologischer und wirtschaftlicher Entwicklung ein.

**Module contents**
- Analyse der wirtschaftlichen Entwicklung und Regimewechsel in China seit 1945
- Empirische Analysen sektoraler und regionaler Entwicklungstrends
- Analytische und empirische Darstellung der Reform der staatseigenen Unternehmen
- Arbeitsmarktentwicklung in China

**Reader's advisory**
(exemplarisch, da Literaturangaben der Partneruniversitäten zu beachten sind)

**Links**

**Language of instruction**
English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Module level / module level**
SPM (Schwerpunktmodul / Main emphasis)

**Moduleart / typ of module**
Wahlpflicht / Elective

**Vorkenntnisse / Previous knowledge**

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**Course type**
Seminar

**SWS**
4

**Frequency**

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wir871 - Work Placement (in China)

Module label: Work Placement (in China)
Module code: wir871
Credit points: 6.0 KP
Workload: 180 h

Applicability of the module:
- Master's Programme Business Administration, Economics and Law (Master) > Module im obligatorischen Auslandsstudium CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Auslandsstudium (MPO2020)

Responsible persons:
- Wang, Hongrui (Module counselling)
- Breisig, Thomas (Authorized examiners)
- Trautwein, Hans-Michael (Authorized examiners)
- Wang, Hongrui (Authorized examiners)
- Breisig, Thomas (Module responsibility)
- Trautwein, Hans-Michael (Module responsibility)

Prerequisites:
Attending the module, students:
- gain first work experiences and are able to relate and reflect them on the basis of their study contents;
- reflect and concretize their professional motivation and career choices;
- have the competences to plan their ongoing studies (e.g. master’s thesis) as well as further master studies and their career entry;
- have deeper knowledge in the specific professional field they chose and have tested their professional competences in practice;
- enhance their social and methodological competences and prove them in the chosen organization;
- are familiar with the application process and able to reflect their own procedure accordingly so as to develop strategies for work search in the future;
- gain intercultural competences in a practical environment.

Module contents:
The module contents are separated into the placement itself (including the report) and the seminar.
- Contents of the placement (including report):
  - The work placement has to have an explicit relation to the student’s fields of study. The student’s work tasks therefore have to include aspects of economics, business administration and law or sustainability economics. Duration of at least four weeks or ca. 160 working hours is compulsory for this work placement.
  - The report shall present the organization, work tasks, relations to the student’s fields of study and reflection on the student’s experiences and cognitions. It shall be of 12-15 pages in length. The certificate about the placement and its duration needs to be attached. The report is to be submitted to the “Servicestelle Praktikum”.

Reader's advisory:

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

Languages of instruction:
English, Chinese, German

Duration (semesters):
1 Semester

Module frequency:
jährlich

Module capacity:
unlimited

Modullevel / module level:
MM (Mastermodul / Master module)

Modulart / typ of module:
Wahlpflicht / Elective

Lehr-/Lernform / Teaching/Learning method:

Vorkenntnisse / Previous knowledge:
Einführung in die BWL (wir011)

Examination:
- Time of examination:
- Type of examination:

Final exam of module:
Submission of the report is possible any time during the semester. (placement report (with presentation after return, close to the research colloquium for the master’s thesis during the 4th semester))

Course type:
Practical training

SWS:
4

Frequency:

| Workload attendance | 56 h |
**wir869 - Business Practice in China (in China)**

**Module label**: Business Practice in China (in China)

**Module code**: wir869

**Credit points**: 6.0 KP

**Workload**: 180 h

**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Module im obligatorischen Auslandsstudium CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Auslandsstudium (MPO2020)

**Responsible persons**
- Trautwein, Hans-Michael (Module responsibility)
- Breisig, Thomas (Module counselling)
- Lehrende, Die im Modul (Authorized examiners)

**Prerequisites**

**Skills to be acquired in this module**
- Die Studierenden sollen breite Perspektiven für die kaufmännischen Geschäfte in China erkennen können
- Die Studierenden sollen die Techniken der Bilanzierung nach dem chinesischen Handelsrecht grundsätzlich erfassen können
- Die Studierenden sollen Marketing- und Managementstrategien hinsichtlich der Besonderheiten des chinesischen Marktes entwickeln können
- Die Studierenden sollen mit den rechtlichen und finanziellen Bedingungen für die Gründung eines Unternehmens in China vertraut werden.

**Module contents**

Dieses Modul beinhaltet zum Beispiel folgende Punkte:

- Rechtsgrundlagen und Gründungsmanagement der Wholly Foreign-Owned Enterprise (WFOE)
- Rechtsgrundlagen und Gründungsmanagement eines Joint-ventures
- Die Struktur der chinesischen Industriekontenrahmen und Erstellung der Handelsbilanz
- Theoretische Ansätze für personalwirtschaftliche und organisatorische Fragestellungen
- Marktorientierte Unternehmensführung anhand konkreter Beispielaufgaben

**Reader's advisory**

wird an der jeweiligen Partneruniversität angegeben

**Links**

**Languages of instruction**: English, Chinese

**Duration (semesters)**: 1 Semester

**Module frequency**: jährlich

**Module capacity**: unlimited

**Reference text**

Da dieses Modul an verschiedenen Partnerhochschulen in China belegt werden kann und auch von den individuellen Sprachkenntnissen der Studierenden abhängt, ob Lehrangebote in chinesischer oder englischer Sprache belegt werden können, weichen die Inhalte, Literaturgrundlagen und Prüfungsformen der einzelnen Modulangebote unter Umständen stark voneinander ab. Auf Vergleichbarkeit und Kompetenzerreichung wird bei der Zuteilung der Studienplätze und Anerkennung der Leistungen geachtet.

**Modullevel / module level**: SPM (Schwerpunktmodul / Main emphasis)

**Modulart / typ of module**: Wahlmodul / Opportunity

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

**Vorkenntnisse / Previous knowledge**

**Examination**

**Time of examination**: Time of examination

**Type of examination**: Type of examination

**Final exam of module**: KL

**Course type**: Seminar

**SWS**

**Frequency**

**Workload attendance**: 0 h
**wir870 - Business and Legal Chinese III**

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**Applicability of the module**
- Master's Programme Business Administration, Economics and Law (Master) > Module im obligatorischen Auslandsstudium CHI
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Auslandsstudium (MPO2020)

**Responsible persons**
- Trautwein, Hans-Michael (Module responsibility)
- Trautwein, Hans-Michael (Authorized examiners)
- Lehrenden, Die im Modul (Authorized examiners)

**Prerequisites**
- Skills to be acquired in this module
  - Die Studierenden verfügen über mindestens ein HSK-Level über Chinesisch II (HSK 3); je nach Kursangebot an der Partneruniversität und individueller Befähigung der Studierenden sind auch höhere Level möglich.

**Module contents**
- Inhalte variieren je nach Kursangebot an der Partneruniversität und Einstufung der einzelnen Studierenden.

**Reader's advisory**
- Wird an der jeweiligen Partneruniversität angegeben.

**Links**
- Languages of instruction: English, Chinese
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Modular level / module level: SPM (Schwerpunktmodul / Main emphasis)
- Modulart / typ of module: Wahlmodul / Opportunity

**Vorkenntnisse / Previous knowledge**

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**Course type**
- Seminar

**SWS**

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# Abschlussmodul

**mam - Master´s Degree Module**

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**Responsible persons**

- Nicolai, Alexander (Module responsibility)
- Taeger, Jürgen (Module responsibility)
- Eisenack, Klaus (Module responsibility)
- Helm, Carsten (Module responsibility)
- Stecking, Ralf Werner (Module responsibility)
- Prokop, Jörg (Module responsibility)
- Trautwein, Hans-Michael (Module responsibility)
- Brors, Christiane (Module responsibility)
- Böhringer, Christoph (Module responsibility)
- Bitzer, Jürgen (Module responsibility)
- Raabe, Thorsten (Module responsibility)
- Godt, Christine (Module responsibility)
- Hombach, Katharina (Module responsibility)
- Paech, Niko (Module responsibility)
- Breisig, Thomas (Module responsibility)
- Frank, Götz (Module responsibility)

**Prerequisites**

Die Studierenden:  
- erarbeiten eine wissenschaftliche Fragestellung selbstständig und unter Verwendung wissenschaftlicher Methoden,  
- recherchieren selbstständig wissenschaftliche Literatur,  
- betten ihre Problemstellung in die wissenschaftliche Diskussion ein,  
- erstellen ein Untersuchungsdesign,  
- erstellen eine Gliederung ihrer Arbeit,  
- fertigen die Master-Arbeit an.  
Die Studierenden sind in der Lage, innerhalb einer vorgegebenen Frist ein Problem der marktorientierten Unternehmensführung selbstständig unter Anwendung wissenschaftlicher Methoden theoretisch und ggf. empirisch zu bearbeiten.

**Module contents**


**Reader’s advisory**

Im Zentrum steht die für die jeweilige Masterarbeit relevante Fachliteratur, Quellen und Instrumente. Die Literatur zur Bearbeitung der spezifischen Fragestellung soll von den Studierenden selbst recherchiert werden.

**Links**

- Language of instruction: German
- Duration (semesters): 1 Semester
- Module frequency: halbjährlich
- Module capacity: unlimited
- Modullevel / module level: je nach Studiengang Pflicht oder Wahlpflicht

**Vorkenntnisse / Previous knowledge**
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Course type

<table>
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Frequency

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