Mantelmodule

wir801 - Concepts of Organisation and Management

Module label
Concepts of Organisation and Management

Module code
wir801

Credit points
6.0 KP

Workload
180 h

Used in course of study
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Management Consulting (Master) > Mastermodule

Contact person
Module responsibility
- Thomas Breisig

Authorized examiners
- Die im Modul Lehrenden

Module counseling
- Peter Wengelowski
- Jonathan Gilbert
- Thomas Breisig

Entry requirements
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
-

Modulart
je nach Studiengang Pflicht oder Wahlpflicht

Lern-Lehrform / Type of program

## Vorkenntnisse / Previous knowledge

Praktische Erfahrungen; Kenntnisse aus den Bachelor-Modulen: Organisation und Human Resource Management

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

<table>
<thead>
<tr>
<th>Course type</th>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload attendance</th>
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</thead>
<tbody>
<tr>
<td>Lecture</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
</tr>
<tr>
<td>Seminar</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
</tr>
</tbody>
</table>

**Total time of attendance for the module**

56 h
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

Reader's advisory
Carlin, Wendy and David Soskice, 'Macroeconomics: imperfections, institutions and policies', 2006
Dornbusch, Rüdiger and Stanley Fischer, 'Macroeconomics', McGraw-Hill. (Deutsche Übersetzung: 'Makroökonomik'.)
Felderer, Bernhard and Stefan Hornburg, 'Makroökonomik und neue Makroökonomik', Springer-Verlag, 1987. (Deutsche Übersetzung: 'Makroökonomik und neue Makroökonomik'.)
Sydsæter, Knud and Peter Hammond, 'Essential Mathematics for Economic Analysis', Pearson. (Deutsche Übersetzung: 'Mathematik für Wirtschaftswissenschaftler')
<table>
<thead>
<tr>
<th>Frequency</th>
<th>Workload attendance</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>56 h</td>
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</table>
**wir803 - Advanced Macroeconomics**

<table>
<thead>
<tr>
<th>Module label</th>
<th>Advanced Macroeconomics</th>
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<tbody>
<tr>
<td>Module code</td>
<td>wir803</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>

**Used in course of study**
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt “China - Wirtschaft und Sprache” (CHI) - Kernmodule

**Contact person**
- Module responsibility
  - Hans-Michael Trautwein
- Authorized examiners
  - Dennis Drews
  - Jürgen Bitzer
  - Hans-Michael Trautwein
  - Philipp Poppitz
- Module counseling
  - Jürgen Bitzer
  - Philipp Poppitz

**Entry requirements**

**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 Auffaktveranstaltung statt.

**Modullevel**
---

**Modulart**
- je nach Studiengang Pflicht oder Wahlpflicht

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**
<table>
<thead>
<tr>
<th>Examination</th>
<th>Time of examination</th>
<th>Type of examination</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Final exam of module</strong></td>
<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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<tr>
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<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload attendance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecture</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
</tr>
<tr>
<td>Exercises</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
</tr>
</tbody>
</table>

**Total time of attendance for the module**

56 h
**Module Label**

Information Technology Law

**Module Code**

wir806

**Credit Points**

6.0 KP

**Workload**

180 h

**Used in Course of Study**

- Master of Education Programme (Gymnasium) Computing Science (Master of Education) > Mastermodule
- Master of Education Programme (Vocational and Business Education) Computing Science (Master of Education) > Recht und Gesellschaft
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

**Contact Person**

Module responsibility
- Jürgen Taeger

Authorized examiners
- Die im Modul Lehrenden

Module counseling
- Sebastian Louven

**Entry Requirements**

**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**

---

**Lern-/Lehrform / Type of Program**

je nach Studiengang Pflicht oder Wahlpflicht

**Vorkenntnisse / Previous Knowledge**

**Examination**

**Time of Examination**

during term

**Type of Examination**

presentation and handout, written exam or oral exam

**Final Exam of Module**

**Course Type**

Lecture
- SWS: 2.00
- Frequency: 28 h

Seminar
- SWS: 2.00
- Frequency: 28 h

**Total Time of Attendance for the Module**

56 h
## Taxation and Tax Law I

<table>
<thead>
<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>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
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</tbody>
</table>
| Used in course of study | 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 |
| Contact person          | Module responsibility               |
|                         | Jochen Dittmer                      |
| Entry requirements      |                                     |
| 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  
| Links                   | 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) |
| Language of instruction | German                              |
| Duration (semesters)    | 1 Semester                          |
| Module frequency        | jährlich                            |
| Module capacity         | unlimited                           |
| Modullevel              | ---                                 |
| Modular / Type of program | je nach Studiengang Pflicht oder Wahlpflicht |
| Lern-/Lehrform / Type of program |                                     |
| Vorkenntnisse / Previous knowledge |                                     |
| Examination             | Time of examination                 |
| Final exam of module    | end of term                         |
| Course type             | Lecture                             |
| SWS                     | 4.00                                |
| Frequency               |                                     |
| Workload attendance     | 56 h                                |
wir808 - Multivariate Statistics

Module label | Multivariate Statistics
Module code | wir808
Credit points | 6.0 KP
Workload | 180 h

Used in course of study
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Environmental Modelling (Master) > Mastermodule
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Contact person
Module responsibility
- Ralf Werner Stecking
Authorized examiners
- Die im Modul Lehrenden

Entry requirements
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.

Skills to be acquired in this module

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
- [Berthold, M. und Hand, D., J. (2010): Intelligent Data Analysis](#)
- [Witten, I.H. und Frank, E. (2011): Data Mining](#)

Language of instruction | German
Duration (semesters) | 1 Semester
Module frequency | Jährlich
Module capacity | Unlimited
Modullevel | MM-PB (Professionalsierungsbereichsmodul im Master)
Modulart | je nach Studiengang Pflicht oder Wahlpflicht

Lern-Lehrform / Type of program

Vorkenntnisse / Previous knowledge

Examination
Time of examination | at the end of the semester
Type of examination | Written exam or oral exam

Course type | Comment | SWS | Frequency | Workload attendance
--- | --- | --- | --- | ---
Lecture | 2.00 | 28 h
Exercises | 2.00 | 28 h

Total time of attendance for the module | 56 h
### wir809 - Econometrics

<table>
<thead>
<tr>
<th>Module label</th>
<th>Econometrics</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>
<td>180 h</td>
</tr>
<tr>
<td>Used in course of study</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Bachelor's Programme Sustainability Economics (Bachelor) &gt; Aufbaumodule</td>
</tr>
<tr>
<td></td>
<td>- Master's Programme Business Administration, Economics and Law (Master) &gt; Mantelmodule</td>
</tr>
<tr>
<td></td>
<td>- Master's Programme Sustainability Economics and Management (Master) &gt; Additional Modules</td>
</tr>
</tbody>
</table>

#### Contact person
- Module responsibility
  - Jürgen Bitzer
- Authorized examiners
  - Die im Modul Lehrenden

#### Entry requirements
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

#### Modulart
je nach Studiengang Pflicht oder Wahlpflicht

#### Lern-/Lehrform / Type of program
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 type of exam: written exam

<table>
<thead>
<tr>
<th>Course type</th>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload attendance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecture</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
</tr>
<tr>
<td>Exercises</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
</tr>
</tbody>
</table>

#### 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

Used in course of study:
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

Contact person
Module responsibility
- Christine Godt

Authorized examiners
- Die im Modul Lehrenden

Module counseling
- Ulrich Meyerholt

Entry requirements

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

Modulelevel: ---

Modulart: je nach Studiengang Pflicht oder Wahlpflicht

Lern-/Lehrform / Type of program

Vorkenntnisse / Previous knowledge

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

Course type: Lecture

SWS: 4.00

Frequency: SuSe or WiSe

Workload attendance: 56 h
### wir814 - Strategic Management

<table>
<thead>
<tr>
<th>Module label</th>
<th>Strategic Management</th>
</tr>
</thead>
<tbody>
<tr>
<td>Module code</td>
<td>wir814</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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<tr>
<td>Used in course of study</td>
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<tr>
<td></td>
<td>- Master's Programme Business Administration, Economics and Law (Master) &gt; Mantelmodule</td>
</tr>
<tr>
<td></td>
<td>- Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;China - Wirtschaft und Sprache&quot; (CHI) - Kernmodule</td>
</tr>
<tr>
<td></td>
<td>- Master's Programme Business Informatics (Master) &gt; Module der Wirtschafts- und Rechtswissenschaften (Master)</td>
</tr>
<tr>
<td>Contact person</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Module responsibility</td>
</tr>
<tr>
<td></td>
<td>- Jörn Hoppmann</td>
</tr>
<tr>
<td></td>
<td>Authorized examiners</td>
</tr>
<tr>
<td></td>
<td>- Die im Modul Lehrenden</td>
</tr>
<tr>
<td>Entry requirements</td>
<td>Keine</td>
</tr>
<tr>
<td>Skills to be acquired in this module</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Students...</td>
</tr>
<tr>
<td></td>
<td>- Know advanced theoretical concepts, research streams, and frameworks of in the field of Strategic Management</td>
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<tr>
<td></td>
<td>- Understand the links between different theories and are able to critically question them</td>
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<tr>
<td></td>
<td>- Can apply theories to understand and interpret organizational dynamics in daily life</td>
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<tr>
<td></td>
<td>- 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</td>
</tr>
<tr>
<td></td>
<td>- Can put the newly acquired knowledge into a broader context, so it can be deepened in the further professional life</td>
</tr>
<tr>
<td>Module contents</td>
<td>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:</td>
</tr>
<tr>
<td></td>
<td>1. Top Management Teams, Upper Echelons and Corporate Governance</td>
</tr>
<tr>
<td></td>
<td>2. Resource- and Capability-based Approaches</td>
</tr>
<tr>
<td></td>
<td>4. Institutional Theory, Institutional Work/Entrepreneurship and Social Movements</td>
</tr>
<tr>
<td></td>
<td>5. Organizational Cognition, Identity, and Framing</td>
</tr>
<tr>
<td></td>
<td>6. Organizational Learning and Ambidexterity</td>
</tr>
<tr>
<td></td>
<td>7. Organizational networks and ecosystems</td>
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<tr>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>Links</td>
<td></td>
</tr>
<tr>
<td>Language of instruction</td>
<td>German</td>
</tr>
<tr>
<td>Duration (semesters)</td>
<td>1 Semester</td>
</tr>
<tr>
<td>Module frequency</td>
<td>jährlich</td>
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<tr>
<td>------------------</td>
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<tr>
<td>Module capacity</td>
<td>unlimited</td>
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<tr>
<td>Modullevel</td>
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<tr>
<td>Modulart</td>
<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
</tr>
</tbody>
</table>

**Lern-/Lehrform / Type of program**

<table>
<thead>
<tr>
<th>Exam</th>
<th>Time of examination</th>
<th>Type of examination</th>
</tr>
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<tbody>
<tr>
<td>Final exam of module</td>
<td>Zum Ende des Semesters</td>
<td>KL</td>
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</table>

**Vorkenntnisse / Previous knowledge**

<table>
<thead>
<tr>
<th>Course type</th>
<th>Comment</th>
<th>SWS</th>
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<th>Workload attendance</th>
</tr>
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<tbody>
<tr>
<td>Lecture</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
</tr>
<tr>
<td>Seminar</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
</tr>
</tbody>
</table>

**Total time of attendance for the module**

56 h
wir847 - Advanced Managerial Accounting

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

Used in course of study:
- 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
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Management, Entrepreneurship, Controlling" (ManECo)

Contact person:
Module responsibility
- Remmer Sassen
Authorized examiners
- Die im Modul Lehrenden

Entry requirements:

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:
---

Modulart:
je nach Studiengang Pflicht oder Wahlpflicht

Lern-/Lehrform / Type of program

Vorkenntnisse / Previous knowledge

Examination

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

<table>
<thead>
<tr>
<th>Course type</th>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload attendance</th>
</tr>
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<tr>
<td>Lecture</td>
<td></td>
<td>2.00</td>
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<td>28 h</td>
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<td>Exercises</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
</tr>
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Total time of attendance for the module: 56 h
wir858 - Capital market law, insolvency law

**Module label**
Capital market law, insolvency law

**Module code**
wir858

**Credit points**
6.0 KP

**Workload**
180 h

**Used in course of study**
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW)

**Contact person**
Module responsibility
- Jürgen Taeger

**Authorized examiners**
- Die im Modul Lehrenden

**Module counseling**
- Oliver Thomsen
- Hans-Ulrich Heyer

**Entry requirements**

**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
- ---

Modulart
- je nach Studiengang Pflicht oder Wahlpflicht

Lern-/Lehrform / Type of program

**Vorkenntnisse / Previous knowledge**

**Examination**
Time of examination
- end of semester

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

**Course type**
Lecture
<table>
<thead>
<tr>
<th>SWS</th>
<th>4.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Frequency</td>
<td></td>
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<tr>
<td>Workload attendance</td>
<td>56 h</td>
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wir874 - Advanced Microeconomics

<table>
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<tr>
<th>Module label</th>
<th>Advanced Microeconomics</th>
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<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>Used in course of study</td>
<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Mantelmodule</td>
</tr>
</tbody>
</table>

**Contact person**
- Module responsibility
  - Carsten Helm
- Authorized examiners
  - Die im Modul Lehrenden
- Module counseling
  - Jasper Meya

**Entry requirements**
- 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

**Modullevel**
- ---

**Modulart**
- je nach Studiengang Pflicht oder Wahlpflicht

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
<thead>
<tr>
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<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload attendance</th>
</tr>
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<tr>
<td>Course or seminar</td>
<td></td>
<td>4.00</td>
<td>WiSe</td>
<td>56 h</td>
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<tr>
<td>Exercises</td>
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<td>0.00</td>
<td>--</td>
<td>0 h</td>
</tr>
<tr>
<td>Total time of attendance for the module</td>
<td></td>
<td></td>
<td></td>
<td>56 h</td>
</tr>
</tbody>
</table>
Modern Transformations of International and EU Economic Law

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/

Duration (semesters)
1 Semester Semester

Module frequency
jährlich

Module capacity
unlimited

Modullevel
MM (Mastermodul / Master module)

Modulart
Wahlpflicht / Elective

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

Course type
Lecture

SWS
4.00
<table>
<thead>
<tr>
<th>Frequency</th>
<th>WSe</th>
</tr>
</thead>
<tbody>
<tr>
<td>Workload attendance</td>
<td>56 h</td>
</tr>
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Schwerpunkt "Recht der Wirtschaft" (RdW)

wir837 - Advanced Corporate Finance

Module label: Advanced Corporate Finance
Module code: wir837
Credit points: 6.0 KP
Workload: 180 h

Used in course of study:
- 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 "Auditing, Finance, Taxation" (AFT)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW)

Contact person:
Module responsibility
- Jörg Prokop
Authorized examiners
- Die im Modul Lehrenden

Entry requirements:
Skills to be acquired in this module:
Upon completion of the module, students
- will have a sound understanding of methods used in finance to determine the value of a firm under uncertainty,
- will have a sound understanding of how investment and financing decisions are related, and how they both affect the value of the firm,
- will be able to determine intrinsic firm values based on accounting information, and they will be aware of the respective models' strengths and weaknesses.

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/lwi_bbl/

Languages of instruction:
German, English

Duration (semesters): 1 Semester
Module frequency:
jährlich
Module capacity: unlimited
Modullevel:
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Modulart:
Wahlpflicht / Elective
Lern-/Lehrform / Type of program:
2 VL oder 1 VL und 1 U

Vorkenntnisse / Previous knowledge:

Examination:

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

<table>
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<tr>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload attendance</th>
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<tbody>
<tr>
<td>Lecture (ggf. mit Übung)</td>
<td>4.00</td>
<td>--</td>
<td>56 h</td>
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<tr>
<td>Exercises</td>
<td>0.00</td>
<td>SuSe or WiSe</td>
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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

**Used in course of study**
- 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 "Auditing, Finance, Taxation" (AFT)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

**Contact person**

- **Module responsibility**
  - Jörg Prokop

- **Authorized examiners**
  - Die im Modul Lehrenden

**Entry requirements**

**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

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

**Modulart**
Wahlpflicht / Elective

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

**Examination**

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

**SWS**
4.00

**Frequency**

**Workload attendance**
56 h
**wir855 - Intellectual Property Law, Competition Law**

<table>
<thead>
<tr>
<th>Module label</th>
<th>Intellectual Property Law, Competition Law</th>
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<tbody>
<tr>
<td>Module code</td>
<td>wir855</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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<tr>
<td>Used in course of study</td>
<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Recht der Wirtschaft&quot; (RdW)</td>
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<tr>
<td>Contact person</td>
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<tr>
<td>Module responsibility</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Jürgen Taeger</td>
</tr>
<tr>
<td>Authorized examiners</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Die im Modul Lehrenden</td>
</tr>
<tr>
<td>Module counseling</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sebastian Louven</td>
</tr>
<tr>
<td>Entry requirements</td>
<td>keine</td>
</tr>
<tr>
<td>Skills to be acquired in this module</td>
<td>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.</td>
</tr>
<tr>
<td>Module contents</td>
<td>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.</td>
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<tr>
<td>Links</td>
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<tr>
<td>Language of instruction</td>
<td>English</td>
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<tr>
<td>Duration (semesters)</td>
<td>1 Semester</td>
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<tr>
<td>Module frequency</td>
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<tr>
<td>Module capacity</td>
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<td>Modullevel</td>
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<tr>
<td>Modulart</td>
<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
</tr>
<tr>
<td>Lern-/Lehrform / Type of program</td>
<td></td>
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<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>about 6 weeks after presentation</td>
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<tr>
<td>Type of examination</td>
<td>presentation or term paper or oral exam</td>
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<td>Lecture</td>
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<td>SWS</td>
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<td>Frequency</td>
<td></td>
</tr>
<tr>
<td>Workload attendance</td>
<td>56 h</td>
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**wir856 - Codetermination Act**

<table>
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<th>Module label</th>
<th>Codetermination Act</th>
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<tr>
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<td>wir856</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>

**Used in course of study**

- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Führung von Unternehmen und gesellschaftliche Organisationen" (FUGO)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW)

**Contact person**

- Module responsibility
  - Christiane Brors
- Authorized examiners
  - Die im Modul Lehrenden

**Entry requirements**

**Skills to be acquired in this module**

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

**Module contents**

Rights of the Betriebsrat, Einigungsstelleverfahren, procedure of court, rights of the members of the Betriebsrat, Organisation of the Betriebsrat, duties and rights of the employer.

**Reader's advisory**

Literature will be announced in the lecture

**Links**

**Languages of instruction**

**Duration (semesters)**

1 Semester

**Module frequency**

halbjährlich

**Module capacity**

unlimited

**Modullevel**

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**Modulart**

je nach Studiengang Pflicht oder Wahlpflicht

**Lern-Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
<thead>
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<th>Type of examination</th>
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<td>portfolio</td>
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**Course type**

<table>
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<th>SWS</th>
<th>Frequency</th>
<th>Workload attendance</th>
</tr>
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<tbody>
<tr>
<td>Lecture</td>
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<tr>
<td>Seminar</td>
<td>2.00</td>
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<td>28 h</td>
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**Total time of attendance for the module**

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

<table>
<thead>
<tr>
<th>Module label</th>
<th>Law of Media and Telecommunication</th>
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</thead>
<tbody>
<tr>
<td>Module code</td>
<td>wir857</td>
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<tr>
<td>Credit points</td>
<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
</tr>
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</table>
| Used in course of study            | - Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master) |
| Contact person                     | Module responsibility
  - Volker Boehme-Neßler
  - Die im Modul Lehrenden |
| Entry requirements                 |                                    |
| 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                         | ---                                 |
| Modulart                           | je nach Studiengang Pflicht oder Wahlpflicht |
| Lern-/Lehrform / Type of program   |                                    |
| Vorkenntnisse / Previous knowledge |                                    |
| Examination                        | Time of examination                 |
| Final exam of module               | At the end of the term              |
| Course type                        | Lecture                             |
| SWS                                | 4.00                                |
| Frequency                          | SuSe                                |
| Workload attendance                | 56 h                                |
wir858 - Capital market law, insolvency law

Module label: Capital market law, insolvency law
Module code: wir858
Credit points: 6.0 KP
Workload: 180 h

Used in course of study:
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW)

Contact person
Module responsibility
- Jürgen Taeger
Authorized examiners
- Die im Modul Lehrenden
Module counseling
- Oliver Thomsen
- Hans-Ulrich Heyer

Entry requirements
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 lectures 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 on 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: ---
Modular: je nach Studiengang Pflicht oder Wahlpflicht

Lern-/Lehrform / Type of program

Vorkenntnisse / Previous knowledge

Examination
Time of examination: end of semester
Type of examination: seminar paper and presentation or term paper or oral exam

Course type: Lecture
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<td><strong>Workload attendance</strong></td>
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**wir859 - European Employment Law**

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<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>
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<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Recht der Wirtschaft&quot; (RdW)</td>
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<td><strong>Contact person</strong></td>
<td>Module responsibility</td>
</tr>
<tr>
<td></td>
<td>• Christiane Brors</td>
</tr>
<tr>
<td></td>
<td>• Die im Modul Lehrenden</td>
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<td><strong>Entry requirements</strong></td>
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<td><strong>Skills to be acquired in this module</strong></td>
<td>The students will achieve practical knowledge to solve legal transnational problems.</td>
</tr>
<tr>
<td><strong>Module contents</strong></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><strong>Reader's advisory</strong></td>
<td>Will be announced in the lectures.</td>
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<td><strong>Links</strong></td>
<td><a href="http://www.fk2.uni-oldenburg.de/InstRW/arre/">http://www.fk2.uni-oldenburg.de/InstRW/arre/</a></td>
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<td><strong>Language of instruction</strong></td>
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<td><strong>Duration (semesters)</strong></td>
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<th><strong>Vorkenntnisse / Previous knowledge</strong></th>
<th><strong>Time of examination</strong></th>
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<tr>
<td>Lecture</td>
<td></td>
<td>2.00</td>
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<td>28 h</td>
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<tr>
<td>Seminar</td>
<td></td>
<td>2.00</td>
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<td>28 h</td>
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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

Used in course of study
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

Contact person
Module responsibility
- Jürgen Taeger

Authorized examiners
- Die im Modul Lehrenden

Module counseling
- Sebastian Louven

Entry requirements
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 ---
Modulart je nach Studiengang Pflicht oder Wahlpflicht

Lern-/Lehrform / Type of program

Vorkenntnisse / Previous knowledge

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

Course type Comment SWS Frequency Workload attendance
Lecture 2.00 28 h
Seminar 2.00 28 h
Total time of attendance for the module 56 h
Schwerpunkt "Transnational Economics and Law" (TEL)

wir821 - International Trade, Production and Change

<table>
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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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</table>

Used in course of study

- 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" (CHL) - Kernmodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Contact person

Module responsibility

- Hans-Michael Trautwein

Authorized examiners

- Dennis Drews
- Jürgen Bitzer
- Hans-Michael Trautwein
- Philipp Poppitz

Module counseling

- Dennis Drews
- Jürgen Bitzer
- Philipp Poppitz

Entry requirements

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

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<tr>
<td>Seminar</td>
<td></td>
<td>2.00</td>
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<td>28 h</td>
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| Total time of attendance for the module | 56 h |
wir823 - International Finance and Exchange Rate Economics

### Module label
International Finance and Exchange Rate Economics

### Module code
wir823

### Credit points
6.0 KP

### Workload
180 h

### Used in course of study
- 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)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL)

### Contact person
Module responsibility
- Hans-Michael Trautwein

Authorized examiners
- Dennis Drews
- Hans-Michael Trautwein

Module counseling
- Dennis Drews

### Entry requirements
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 | --- |
| Modulart | je nach Studiengang Pflicht oder Wahlpflicht |

### Lern-/Lehrform / Type of program

<table>
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### Final exam of module

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<td>Während der Vorlesungszeit</td>
<td>Referat oder mündliche Prüfung</td>
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<tr>
<td>Seminar</td>
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<td>28 h</td>
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**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

Used in course of study:
- 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)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL)

Contact person: Module responsibility
  - Christoph Böhringer

Entry requirements:

Skills to be acquired in this module:
- Die Studierenden:
  - verstehen die grundlegenden Themen der Wettbewerbs- und Regulierungsökonomik (z.B. die industriekonomischen 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
Modullevel: ---
Modulart: je nach Studiengang Pflicht oder Wahlpflicht

Lern-/Lehrform / Type of program:

Vorkenntnisse / Previous knowledge:

Examination:
- Time of examination: Zum Ende der Vorlesungszeit
- Type of examination: Klausur oder mündliche Prüfung

Course type: Course or seminar

SWS: 4.00
Frequency: WiSe
Workload attendance: 56 h
### wir825 - Problems of Regulation

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<tr>
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<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt “Transnational Economics and Law” (TEL)</td>
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**Contact person**
- Module responsibility
- Christiane Brors
- Authorized examiners
- Die im Modul Lehrenden

**Entry requirements**
The students will achieve practical knowledge to solve legal transnational problems.

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

**Module contents**

**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

**Modulelevel**
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**Modulart**
je nach Studiengang Pflicht oder Wahlpflicht

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

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<td>Final exam of module</td>
<td>during term</td>
<td>term paper or seminar paper and presentation or oral exam</td>
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</tbody>
</table>

**Course type**
Vorlesung und Seminar

**SWS**
4.00

**Frequency**
WiSe

**Workload attendance**
56 h
### Module label
Corporate Social Responsibility

### Module code
wir831

### Credit points
6.0 KP

### Workload
180 h

### Used in course of study
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Führung von Unternehmen und gesellschaftliche Organisationen" (FUGO)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

### Contact person
- Module responsibility: Jörn Hoppmann
- Authorized examiners: Die im Modul Lehrenden

### Entry requirements
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?
- How 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
- Markard, J., Raven, R., & Truffer, B. (2012). Sustainability transitions: An emerging field of research and its...
prospects. Research Policy, 41(6), 955-967.

<table>
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<tr>
<td>Language of instruction</td>
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<tr>
<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>Vorkenntnisse / Previous knowledge</td>
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<th>Workload attendance</th>
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<td>Lecture</td>
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<td>2.00</td>
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<td>28 h</td>
</tr>
<tr>
<td>Seminar</td>
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<td>2.00</td>
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| Total time of attendance for the module | 56 h |
wir852 - International Management

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

**Used in course of study**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Führung von Unternehmen und gesellschaftliche Organisationen" (FUGO)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Management, Entrepreneurship, Controlling" (ManECo)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

**Contact person**
- Module responsibility
  - Mareike Junker-Michel
- Authorized examiners
  - Die im Modul Lehrenden

**Entry requirements**
- 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, 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.

### Links

- www.uol.de/orgpers

### Language of instruction

- German

### Duration (semesters)

- 1 Semester

### Module frequency

- jährlich

### Module capacity

- unlimited

### Module level

- ---

### Modulart

- Wahlpflicht / Elective

### Lern-/Lehrform / Type of program

### Vorkenntnisse / Previous knowledge

Grundlagenmodule im Bereich Betriebswirtschaftslehre, insbes. Organisation und Personal

### Examination

<table>
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<th>Final exam of module</th>
<th>Time of examination</th>
<th>Type of examination</th>
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</thead>
<tbody>
<tr>
<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 fixed and announced at the beginning of the semester by the lecturer)</td>
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### Course type

<table>
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<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
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<tbody>
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<td>Lecture</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
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<tr>
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<td></td>
<td>2.00</td>
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### Total time of attendance for the module

- 56 h
wir879 - Transnational Intellectual Property Law

Module label
Transnational Intellectual Property Law

Module code
wir879

Credit points
6.0 KP

Workload
180 h

Used in course of study
- 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
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL)

Contact person
Module responsibility
- Christine Godt

Authorized examiners
- Die im Modul Lehrenden

Module counseling
- Victoria Chege

Entry requirements

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 Wettbewerbswirkung der bestehenden Lizenzstrategien.

Module contents

Reader's advisory

Links
Language of instruction
English
Duration (semesters)
1 Semester Semester
Module frequency
jährlich
Module capacity
unlimited
Modullevel
SPM (Schwerpunktmodul / Main emphasis)
Modulart
Wahlpflicht / Elective
Lern-/Lehrform / Type of program
Vorlesung und Seminar
Vorkenntnisse / Previous knowledge
Examination
Time of examination
Referat [Vortrag mit schriftlicher Ausarbeitung] oder
Final exam of module
Veranstaltungstermine zum Ende des Semesters.
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</table>
wir880 - Marine & Maritime Law

Module label | Marine & Maritime Law
Module code | wir880
Credit points | 6.0 KP
Workload | 180 h

Used in course of study
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China-Wirtschaft und Sprache" (CHI) - Kernmodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Planning

Contact person
Module responsibility
- Christine Godt
Authorized examiners
- Die im Modul Lehrenden

Entry requirements
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 | SPM (Schwerpunktmittel / Main emphasis)
Modulart | Wahlpflicht / Elective

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
(2 SE)
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Elektrizitätseigenleistung von Unternehmen: Bedeutung im Rahmen von CSR-Strategien - welche Schwerpunkte und Integrationsaspekte sind zu berücksichtigen?

Module contents
Das Modul bietet einen Überblick über das Energievertrags- und -wettbewerbsrecht im europäischen Raum. Es werden die grundlegenden Konzepte und Prinzipien des Energievertrags- und -wettbewerbsrechts ausführlich dargestellt. Die Module konzentrieren sich auf die folgenden Themen:

- Grundlagen des Energievertrags- und -wettbewerbsrechts
- Energieverträge und -wettbewerb in der EU
- EU-Verordnungen und -Richtlinien in der Energievertrags- und -wettbewerbsrechtsprechung
- Praktische Aspekte der Energievertrags- und -wettbewerbsrechtsichtung

Reader's advisory

Links
Languages of instruction: German, English
Duration (semesters): 1 Semester
Module frequency: Jährlich
Module capacity: unlimited
Modulelevel: MM (Mastermodul / Master module)
Modular: Wahlplicht / Elective
Lern-/Lehrform / Type of program: Seminar / Referat oder Hausarbeit oder mündliche Prüfung
Vorkenntnisse / Previous knowledge: Grundlagen des Energievertrags- und -wettbewerbsrechts
Time of examination: Während der Vorlesungszeit
Type of examination: Referat oder Hausarbeit oder mündliche Prüfung

Course type: Seminar (2 SE)
SWS: 4.00
Frequency: SuSe and WiSe
| Workload attendance | 56 h |
**Module label**
Selected Issues in European Economic Policies

**Module code**
wir882

**Credit points**
6.0 KP

**Workload**
180 h

**Used in course of study**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL)

**Contact person**
Module responsibility
- Christine Godt

Authorized examiners
- Die im Modul Lehrenden

Module counseling
- Victoria Chege

**Entry requirements**

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

**Module contents**

**Reader's advisory**

**Links**
Languages of instruction
- English , German

Duration (semesters)
1 Semester

Module frequency
jährlich

Module capacity
unlimited

Modullevel
SPM (Schwerpunktmodul / Main emphasis)

Modulart
Wahlpflicht / Elective

Lern-/Lehrform / Type of program
Seminar

Vorkenntnisse / Previous knowledge
Kenntnisse um Europäischen Wirtschaftsrecht und in der VWL.

Examination
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**Course type**
Seminar

(2 SE)

**SWS**
4.00

**Frequency**
SuSe and 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

Used in course of study:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Contact person:
Module responsibility
- Christine Godt
Authorised examiners
- Die im Modul Lehrenden
Module counseling
- Evanston Kamau

Entry requirements:
- 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
- Praktiken / 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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## wir884 - Transnational Health Law

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<td>- Christine Godt</td>
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<td>- Die im Modul Lehrenden</td>
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<td>- Victoria Chege</td>
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<td>Die Studierenden</td>
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<td>erkennen und analysieren europäische und internationale Regelungsmaterie des transnationalen Gesundheitsrechts</td>
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<td></td>
<td>kennen Anwendungsbeispiele und lösen Problemfälle</td>
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<td>verfügen über anwendungsbezogenes Wissen zur Lösung aktuell anstehender europäischen und transnationalen Fragestellungen.</td>
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Module label | Sectoral, Functional and Institutional Approaches to Marketing
---|---
Module code | wir826
Credit points | 6.0 KP
Workload | 180 h

**Used in course of study**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Führung von Unternehmen und gesellschaftliche Organisationen" (FUGO)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Contact person**
- Module responsibility
  - Thorsten Raabe
- Authorized examiners
  - Die im Modul Lehrenden

**Entry requirements**
- 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**
- ---

**Modulart**
- je nach Studiengang Pflicht oder Wahlpflicht

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

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

**Final exam of module**

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**wir827 - Business and Societal Change**

**Module label**  
Business and Societal Change

**Module code**  
wir827

**Credit points**  
6.0 KP

**Workload**  
180 h

**Used in course of study**

- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Führung von Unternehmen und gesellschaftliche Organisationen" (FUGO)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Management, Entrepreneurship, Controlling" (ManECO)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

**Contact person**

Module responsibility

- Jörn Hoppmann

Authorized examiners

- Die im Modul Lehrenden

**Entry requirements**

**Skills to be acquired in this module**

- Have an overview of the most important societal trends, such as digitization, globalization, demographic change, gender equality, income inequality, and resource depletion
- Know important theoretical approaches that help understand societal change from a firm perspective
- Are able to analyze societal trends and critically evaluate their pros and cons
- Understand the impact of societal change on businesses as well as the role of businesses as drivers of societal change
- Are able to derive recommendations for firms and policy makers based on a thorough analysis of trends

**Module contents**

The course centers on the questions of how societal change affects firms and how firms, in turn, contribute to societal change. Toward this end, the first part of the course introduces several important theoretical approaches that help understand societal change from a business perspective, such as Institutional Entrepreneurship or Corporate Political Activity. In addition, students will get to know tools firms use to analyze societal trends. In the second part of the course, students will then form groups to analyze the dynamics, drivers, and consequences of important societal trends with a focus on the role of and implications for firms. Trends, which will be covered in this context, are digitization, automation, mediatization, connectivity, globalization, urbanization, individualism, democratization, social inclusion, gender equality, commercialism, privatization, materialism, income inequality, demographic change, climate change, and resource depletion. The results of the analysis will be presented in class, discussed with the other students, and summarized in a seminar thesis. The main goal of the course is to allow students to derive strategic recommendations for managers and policy makers based on a sound analysis of societal developments.

**Reader's advisory**


**Links**

**Language of instruction**  
German

**Duration (semesters)**  
1 Semester

**Module frequency**  
jährlich

**Module capacity**  
unlimited

**Modullevel**  
BC (Basiscurriculum / Base curriculum)

**Modulart**  
je nach Studiengang Pflicht oder Wahlpflicht

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

**Examination**

- Time of examination
- Type of examination

- Final exam of module
- Thesis to be handed in at the end of semester
- Thesis

**Course type**  
Seminar

**SWS**  
4.00

**Frequency**  
SuSe
| Workload attendance | 56 h |
Module label: Production and Supply Chain Management
Module code: wir828
Credit points: 6.0 KP
Workload: 180 h

Skills to be acquired in this module:

Module contents:

Reader's advisory:

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

Used in course of study
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Führung von Unternehmen und gesellschaftliche Organisationen" (FUGO)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Contact person
Module responsibility
- Thorsten Raabe
Authorized examiners
- Die im Modul Lehrenden

Entry requirements
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
---

Modulart
je nach Studiengang Pflicht oder Wahlpflicht

Lern-/Lehrform / Type of program

Vorkenntnisse / Previous knowledge
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**Total time of attendance for the module** 56 h
### Module label
Corporate Social Responsibility

### Module code
wir831

### Credit points
6.0 KP

### Workload
180 h

### Used in course of study
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Führung von Unternehmen und gesellschaftliche Organisationen" (TUGO)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

### Contact person
Module responsibility
- Jörn Hoppmann

Authorized examiners
- Die im Modul Lehrenden

### Entry requirements
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?
- How 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
- Markard, J., Raven, R., & Truffer, B. (2012). Sustainability transitions: An emerging field of research and its...
prospects. Research Policy, 41(6), 955-967.

Links

Language of instruction German
Duration (semesters) 1 Semester
Module frequency jährlich
Module capacity unlimited
Module level ---
Module type je nach Studiengang Pflicht oder Wahlpflicht

Lern-/Lehrform / Type of program

Vorkenntnisse / Previous knowledge

Final exam of module

<table>
<thead>
<tr>
<th>Course type</th>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload attendance</th>
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<tbody>
<tr>
<td>Lecture</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
</tr>
<tr>
<td>Seminar</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
</tr>
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</table>

Total time of attendance for the module 56 h
wir852 - International Management

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

Used in course of study:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Führung von Unternehmen und gesellschaftliche Organisationen" (FUGO)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Management, Entrepreneurship, Controlling" (ManECo)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

Contact person

Module responsibility
- Mareike Junker-Michel

Authorized examiners
- Die im Modul Lehrenden

Entry requirements
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.

Links
www.uol.de/orgpers

Language of instruction
German

Duration (semesters)
1 Semester

Module frequency
jährlich

Module capacity
unlimited

Lern-/Lehrform / Type of program
Wahlpflicht / Elective

Vorkenntnisse / Previous knowledge
Grundlagenmodule im Bereich Betriebswirtschaftslehre, insbes. Organisation und Personal

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

Course type
Lecture
Seminar

Frequency
2.00
2.00

Workload attendance
28 h
28 h

Total time of attendance for the module
56 h
wir856 - Codetermination Act

Module label: Codetermination Act
Module code: wir856
Credit points: 6.0 KP
Workload: 180 h

Used in course of study:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Führung von Unternehmen und gesellschaftliche Organisationen" (FUGO)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Recht der Wirtschaft" (RdW)

Contact person:
- Module responsibility
  - Christiane Brors
- Authorized examiners
  - Die im Modul Lehrenden

Entry requirements:

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

Module contents:
Rights oft he Betriebsrat , Einigungsstellenverfahren, procedure of court, rights oft he members oft he Betriebsrat, Organisation of the Betriebsrat, duties and rights oft he employer.

Reader's advisory:
Literature will be announced in the lecture

Links:

Languages of instruction:

Duration (semesters): 1 Semester
Module frequency: halbjährlich
Module capacity: unlimited
Modullevel: ---

Modulart:
- je nach Studiengang Pflicht oder Wahlpflicht

Examination:
Time of examination:
Type of examination:
Final exam of module: portfolio

Course type: Comment | SWS | Frequency | Workload attendance
Lecture: 2.00 | 28 h
Seminar: 2.00 | 28 h

Total time of attendance for the module: 56 h
wir885 - Operations and Supply Chain Management

Module label: Operations and Supply Chain Management
Module code: wir885
Credit points: 6.0 KP
Workload: 180 h

Used in course of study:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt “Führung von Unternehmen und gesellschaftliche Organisationen” (FUGO)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

Contact person:
Module responsibility: Christian Busse
Authorized examiners:
- Die im Modul Lehrenden

Entry requirements:
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 team work 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:
Languages of instruction: German, English
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited
Reference text: The module takes place in the winter semester. Please refer to the syllabus available via Stud.IP for a more detailed description of content and procedure.

Modullevel: SPM (Schwerpunktmmodul / Main emphasis)
Modulart: Wahlpflicht / Elective

Lern-/Lehrform / Type of program
Vorkenntnisse / Previous knowledge

Examination
Time of examination
Type of examination
Final exam of module
Portfolio, likely consisting of short test and short presentation

Course type
Comment
SWS
Frequency
Workload attendance
Lecture
2.00
SuSe and WiSe
28 h
Seminar or exercise
2.00
SuSe and WiSe
28 h

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  

**Used in course of study**  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Führung von Unternehmen und gesellschaftliche Organisationen" (FUGO)  
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)  
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Contact person**  
- Module responsibility  
  - Christian Busse  
- Authorized examiners  
- Die im Modul Lehrenden

**Entry requirements**

**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** | MM (Mastermodul / Master module)  
**Modulart** | Wahlpflicht / Elective

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
<thead>
<tr>
<th>Examination</th>
<th>Time of examination</th>
<th>Type of examination</th>
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<tbody>
<tr>
<td>Final exam of module</td>
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</table>

**Course type** | Comment | SWS | Frequency | Workload attendance  
---|---|---|---|---  
**Lecture** | | 2.00 | SuSe or WiSe | 28 h  
**Seminar** | | 2.00 | SuSe or WiSe | 28 h

**Total time of attendance for the module** | 56 h
Schwerpunkt "Auditing, Finance, Taxation" (AFT)

wir833 - Corporate Financial Statements

Module label: Corporate Financial Statements
Module code: wir833
Credit points: 6.0 KP
Workload: 180 h

Used in course of study:
- 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 "Auditing, Finance, Taxation" (AFT)

Contact person:
Module responsibility
- Remmer Sassen
Authorized examiners
- Die im Modul Lehrenden

Entry requirements:

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:
Revsine, Laurence et al., Financial Reporting and Analysis, latest version.

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

Languages of instruction:
German, English

Duration (semesters):
1 Semester

Module frequency:
jährlich

Module capacity:
unlimited

Modullevel:
---

Modulart:
je nach Studiengang Pflicht oder Wahlpflicht

Lern-/Lehrform / Type of program:

Vorkenntnisse / Previous knowledge:

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

Course type:
Comment:
SWS:
Frequency:
Workload attendance:
Lecture:
2.00
28 h
Exercises:
2.00
28 h

Total time of attendance for the module:
56 h
### Module Information

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

**Used in course of study**
- 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 "Auditing, Finance, Taxation" (AFT)

**Contact person**
- Module responsibility
  - Kerstin Lopatta

**Authorized examiners**
- Die im Modul Lehrenden

**Module counseling**
- Thomas Ull
- Katarina Böttcher
- Kerstin Lopatta

**Entry requirements**

**Skills to be acquired in this module**
- Achieving basic knowledge about audit practises
- Achieving broad knowledge about the audit profession and structuring of audit processes,
- Achieving competences in evaluating the possibilities and limits of audit techniques,
- Application of audit techniques while using case studies and focusing on certain audit areas.

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

**Reader's advisory**
- Literature and comments: (e.g.)

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

**Languages of instruction**
- German, English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Modulart**
- je nach Studiengang Pflicht oder Wahlpflicht

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

**Examination**
- **Time of examination**: varies according to the type of examinations
- **Type of examination**: 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 attendance**:
<table>
<thead>
<tr>
<th>Course type</th>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
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<tbody>
<tr>
<td>Lecture</td>
<td></td>
<td>2.00</td>
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<tr>
<td>Seminar</td>
<td></td>
<td>2.00</td>
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<td>28 h</td>
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Total time of attendance for the module 56 h
wir835 - Taxation and Tax Law II

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<td>Credit points</td>
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<td>Workload</td>
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<tr>
<td>Used in course of study</td>
<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Auditing, Finance, Taxation&quot; (AFT)</td>
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<tr>
<td>Contact person</td>
<td>Module responsibility</td>
</tr>
<tr>
<td></td>
<td>• Jochen Dittmer</td>
</tr>
<tr>
<td>Entry requirements</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 a deep and thorough knowledge regarding • Mergers &amp; Acquisition tax and • International taxation</td>
</tr>
<tr>
<td>Module contents</td>
<td>The course provides a deep insight into Merger &amp; acquisition tax • Taxation of sale of company shares • 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</td>
</tr>
<tr>
<td>Reader's advisory</td>
<td>• Brähler, Gernot (aktuelle Fassung): Umwandlungssteuerrecht: Grundlagen für Studium und Steuerberaterprüfung • Schaumburg, Harald (aktuelle Fassung): Internationales Steuerrecht: Außensteuerrecht, Doppelbesteuerungsrecht It is worth mentioning, that due to the fast-changing tax law, further recommendations regarding the literature cannot be made yet, but are rather given during the course. Required are: • a collection of the most important tax laws (e.g. NWB-publisher) in current form. • a loose-leaf collection of the tax regulations (e.g. Beck-publisher)</td>
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<tr>
<td>Links</td>
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<tr>
<td>Language of instruction</td>
<td>German</td>
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<tr>
<td>Duration (semesters)</td>
<td>2 Semester</td>
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<tr>
<td>Module frequency</td>
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<tr>
<td>Module capacity</td>
<td>unlimited</td>
</tr>
<tr>
<td>Reference text</td>
<td>Due to a change in the frequency in which the &quot;Mergers &amp; Acquisition Tax&quot; and the &quot;International Taxation&quot; sections are offered starting with the winter semester 2020/21 , it is recommended for the winter semester 2019/20, in addition to the module wir 807 &quot;Taxation and Tax Law I&quot;, to study the &quot;Mergers &amp; Acquisition Tax&quot; section of the module wir835 at the same time and that the examination on both sections is taken in the summer semester 2020. The course &quot;Mergers &amp; Acquisition Tax&quot; will otherwise only be offered again in the summer semester 2021. From the summer semester 2021 onward it is recommended to study the part &quot;Mergers &amp; Acquisition Tax&quot; of the module wir835 in the 2nd semester and the part &quot;International Taxation&quot; in the 3rd semester. At the end of the 3rd semester, the written exam should cover the entire content of the module.</td>
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<tr>
<td>Modullevel</td>
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<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
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<td>Lern-/Lehrform / Type of program</td>
<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
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<tr>
<td>Vorkenntnisse / Previous knowledge</td>
<td>Examination</td>
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<tr>
<td>Workload attendance</td>
<td>56 h</td>
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### 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.

### Language of instruction
German, English

### Duration (semesters)
1 Semester

### Module Frequency
jährlich

### Module Capacity
unlimited

### Learning Type
2 VL oder 1 VL und 1 U

### Previous Knowledge

<table>
<thead>
<tr>
<th>Examination</th>
<th>Time of examination</th>
<th>Type of examination</th>
</tr>
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<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>
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<tr>
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<th>Comment</th>
<th>SWS</th>
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<th>Workload Attendance</th>
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<tbody>
<tr>
<td>Lecture (ggf. mit Übung)</td>
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<td>4.00</td>
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<td>56 h</td>
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<tr>
<td>Exercises</td>
<td></td>
<td>0.00</td>
<td>SuSe or WiSe</td>
<td>0 h</td>
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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

Used in course of study:
- 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 "Auditing, Finance, Taxation" (AFT)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Contact person:
Module responsibility: Jörg Prokop
Authorized examiners: Die im Modul Lehrenden

Entry requirements: none

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

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

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

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

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

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

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

Reader's advisory:

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

Language of instruction: English
<table>
<thead>
<tr>
<th>Duration (semesters)</th>
<th>1 Semester</th>
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<tbody>
<tr>
<td>Module frequency</td>
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</tr>
<tr>
<td>Module capacity</td>
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</tr>
<tr>
<td>Modullevel</td>
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</tr>
<tr>
<td>Modulart</td>
<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
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### Lern-Lehrform / Type of program

### Vorkenntnisse / Previous knowledge

<table>
<thead>
<tr>
<th>Examination</th>
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<th>Type of examination</th>
</tr>
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<tbody>
<tr>
<td>Final exam of module</td>
<td>during the semester</td>
<td>portfolio</td>
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<table>
<thead>
<tr>
<th>Course type</th>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload attendance</th>
</tr>
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<tbody>
<tr>
<td>Lecture</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
</tr>
<tr>
<td>Exercises</td>
<td></td>
<td>2.00</td>
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<td>28 h</td>
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</table>

**Total time of attendance for the module**: 56 h
### wir841 - Advanced Financial Accounting

<table>
<thead>
<tr>
<th>Module label</th>
<th>Advanced Financial Accounting</th>
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<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>
</tbody>
</table>
| Used in course of study | • 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 "Auditing, Finance, Taxation" (AFT) |
| Contact person | Module responsibility  
   - Remmer Sassen  
   - Die im Modul Lehrenden |
| Entry requirements | 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 |
| Links | www.fk2.uni-oldenburg.de/InstBWL/Rewe/ |
| Languages of instruction | German, English |
| Duration (semesters) | 1 Semester |
| Module frequency | jährlich |
| Module capacity | unlimited |
| Modullevel | --- |
| Modulart | je nach Studiengang Pflicht oder Wahlpflicht |
| Lern-/Lehrform / Type of program | |
| Vorkenntnisse / Previous knowledge | |
| Examination | Time of examination | Type of examination |
| Final exam of module | end of semester | portfolio or written exam |
| Course type | Comment | SWS | Frequency | Workload attendance |
| Lecture | | 2.00 | | 28 h |
| Exercises | | 2.00 | | 28 h |
| 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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<tr>
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<td>180 h</td>
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<tr>
<td>Used in course of study</td>
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<td></td>
<td>1. Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) &gt; Mastermodule</td>
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<td></td>
<td>2. Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Auditing, Finance, Taxation&quot; (AFT)</td>
</tr>
<tr>
<td></td>
<td>3. Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Recht der Wirtschaft&quot; (RdW)</td>
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<td></td>
<td>4. Master's Programme Business Informatics (Master) &gt; Module der Wirtschafts- und Rechtswissenschaften (Master)</td>
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<td>Contact person</td>
<td>Module responsibility</td>
</tr>
<tr>
<td></td>
<td>Jörg Prokop</td>
</tr>
<tr>
<td>Authorized examiners</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Die im Modul Lehrenden</td>
</tr>
<tr>
<td>Entry requirements</td>
<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>
<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></td>
<td>• Berger / Molyneux / Wilson (Eds.): The Oxford Handbook of Banking, latest edition, Oxford University Press</td>
</tr>
<tr>
<td></td>
<td>• Hartmann-Wendels / Pfingsten / Weber: Bankbetriebslehre, latest edition, Springer</td>
</tr>
<tr>
<td></td>
<td>• Tolkmitt: Neue Bankbetriebslehre, latest edition, Gabler</td>
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<td>Further readings may be announced during the course.</td>
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<td>Links</td>
<td><a href="http://www.uni-oldenburg.de/fiwi_bibl/">http://www.uni-oldenburg.de/fiwi_bibl/</a></td>
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<td>Languages of instruction</td>
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<td>Modulart</td>
<td>Wahlpflicht / Elective</td>
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<td>Lern-Lehrform / Type of program</td>
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<tr>
<td>Examination</td>
<td>Time of examination</td>
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<td>1 term paper (Hausarbeit) or 1 written exam (Klausur) or 1 oral exam (mündliche Prüfung) or 1 Portfolio</td>
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<td>Frequency</td>
<td></td>
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<tr>
<td>Workload attendance</td>
<td>56 h</td>
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### wir843 - Financial Risk Management

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<tr>
<td>Module code</td>
<td>wir843</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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<td>Used in course of study</td>
<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Auditing, Finance, Taxation&quot; (AFT)</td>
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<tr>
<td>Contact person</td>
<td>Module responsibility</td>
</tr>
<tr>
<td></td>
<td>• Jörg Prokop</td>
</tr>
<tr>
<td></td>
<td>Authorized examiners</td>
</tr>
<tr>
<td></td>
<td>• Die im Modul Lehrenden</td>
</tr>
</tbody>
</table>

#### Entry requirements

**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;
  - be able to devise hedging strategies, arbitrage strategies, and speculative strategies using financial derivatives such as futures contracts, forward contracts, options, and swaps;
  - be able to consistently apply valuation models to determine theoretical prices of financial derivatives.
  - 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**

- MM (Mastermodul / Master module)

**Modulart**

- Wahlpflicht / Elective

**Lern- / Lehrform / Type of program**

- 2 VL oder 1 VL und 1 Ü

**Vorkenntnisse / Previous knowledge**

**Examination**

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

**Course type**

- Lecture (ggf. mit Übung)

**SWS**

- 4.00

**Frequency**

- --

**Workload attendance**

- 56 h
**wir844 - Current Topics in AFT**

**Module label**  
Current Topics in AFT

**Module code**  
wir844

**Credit points**  
6.0 KP

**Workload**  
180 h

**Used in course of study**  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Auditing, Finance, Taxation" (AFT)

**Contact person**  
- Module responsibility  
  Kerstin Lopatta
- Authorized examiners  
  Die im Modul Lehrenden

**Entry requirements**

**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**  
MM-PB (Professionalsierungsbereichsmodul im Master)

**Modulart**  
je nach Studiengang Pflicht oder Wahlpflicht

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

**Examination**  
Time of examination  
Type of examination

**Final exam of module**  
Essay and presentation

<table>
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<th>Comment</th>
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<th>Frequency</th>
<th>Workload attendance</th>
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<tr>
<td>Lecture</td>
<td></td>
<td>2.00</td>
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<td>28 h</td>
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<tr>
<td>Seminar</td>
<td></td>
<td>2.00</td>
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<td>28 h</td>
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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

**Used in course of study**  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Auditing, Finance, Taxation" (AFT)

**Contact person**  
Module responsibility

- Jörg Prokop

Authorized examiners

- Die im Modul Lehrenden

Module counseling

- Kerstin Lopatta
- Jochen Dittmer

**Entry requirements**  
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

**Modulart**  
je nach Studiengang Pflicht oder Wahlpflicht

**Lern-/Lehrform / Type of program**  
S, or VL and S

**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

**Course type**  
Seminar

**SWS**  
4.00

**Frequency**  

**Workload attendance**  
56 h
### wir851 - Corporate Governance and Control

**Module label**  
Corporate Governance and Control

**Module code**  
wir851

**Credit points**  
6.0 KP

**Workload**  
180 h

**Used in course of study**
- 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 "Auditing, Finance, Taxation" (AFT)
- Master's Programme Business Administration. Economics and Law (Master) > Schwerpunkt "Management, Entrepreneurship, Controlling" (ManECo)

**Contact person**
- Module responsibility
  - Remmer Sassen
- Authorized examiners
  - Die im Modul Lehrenden

**Entry requirements**  
none

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

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

**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**  
---

**Modulart**  
je nach Studiengang Pflicht oder Wahlpflicht

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

**Examination**  
Time of examination  
Type of examination

**Final exam of module**  
at the end of the semester  
1 Hausarbeit oder 1 Referat oder 1 Klausur oder 1 mündliche Prüfung oder 1 Portfolio oder 1 Projektbericht

**Course type**  
Comment  
SWS  
Frequency  
Workload attendance
<table>
<thead>
<tr>
<th>Course type</th>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload attendance</th>
</tr>
</thead>
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<tr>
<td>Lecture</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
</tr>
<tr>
<td>Exercises</td>
<td></td>
<td>2.00</td>
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**Total time of attendance for the module** 56 h
**wir815 - Modern Transformations of International and EU Economic Law**

<table>
<thead>
<tr>
<th>Module label</th>
<th>Modern Transformations of International and EU Economic Law</th>
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<tbody>
<tr>
<td>Module code</td>
<td>wir815</td>
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<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
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| Used in course of study | - Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Auditing, Finance, Taxation" (AFT)  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule |
| Contact person          | Module responsibility  
  - Christine Godt  
  - Die im Modul Lehrenden |
| Entry requirements      | Students will be able  
  - to describe European and international legal-economic interdependencies  
  - apply international and European legal norms and legal issues  
  - have a command of English legal terminology. |
| Module contents         | The module consists of two lectures which deal with changes in policies and institutions of international economic law. One lecture focuses on economic law and institutions as shaped by international law, while the other class is dedicated to EU foreign trade law. A basic knowledge of the institutions of international and EU economic law (WTO, IMF, World Bank, European Commission) is a prerequisite for attending this module. The focus lies in helping students understand the processes of internationalization and Europeanization that inform the current interactions between the different actors on the international plane (companies, states and parastatals). In this module, public and private economic law will be presented as a single unit. The international law part of the module focuses on the rationale and regulation of the major free trade agreements, including dispute settlement. Other topics to be addressed include the conflict of laws and the UN Convention (CISG). The EU law focuses on competition and foreign trade law, including procurement and taxation law. |
| Links                   | http://www.fk2.unioldenburg.de/InstRW/oeffwr/               |
| Language of instruction | English                                                      |
| Duration (semesters)    | 1 Semester Semester                                          |
| Module frequency        | jährlich                                                     |
| Module capacity         | unlimited                                                   |
| Modulelevel             | MM (Mastermodul / Master module)                            |
| Modulart                | Wahlpflicht / Elective                                       |
| Lern-/Lehrform / Type of program | 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 Type of examination  
  - Final exam of module End of term (i.e. lecture period). The examination consists either of term papers or an end of term test. In the case of term papers, students will work on current decisions or policy papers that are to be analyzed and evaluated by processing secondary literature. |
<p>| Course type             | Lecture                                                     |
| SWS                     | 4.00                                                        |</p>
<table>
<thead>
<tr>
<th>Frequency</th>
<th>WISe</th>
</tr>
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<tbody>
<tr>
<td>Workload attendance</td>
<td>56 h</td>
</tr>
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</table>
Schwerpunkt "Management, Entrepreneurship, Controlling" (ManECo)

**Module label**  
Business and Societal Change

**Module code**  
wir827

**Credit points**  
6.0 KP

**Workload**  
180 h

**Used in course of study**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Führung von Unternehmen und gesellschaftliche Organisationen" (FUGO)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Management, Entrepreneurship, Controlling" (ManECo)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

**Contact person**  
Module responsibility
- Jörn Hoppmann

**Authorized examiners**
- Die im Modul Lehrenden

**Entry requirements**

**Skills to be acquired in this module**
The students...
- Have an overview of the most important societal trends, such as digitization, globalization, demographic change, gender equality, income inequality, and resource depletion
- Know important theoretical approaches that help understand societal change from a firm perspective
- Are able to analyze societal trends and critically evaluate their pros and cons
- Understand the impact of societal change on businesses as well as the role of businesses as drivers of societal change
- Are able to derive recommendations for firms and policy makers based on a thorough analysis of trends

**Module contents**
The course centers on the questions of how societal change affects firms and how firms, in turn, contribute to societal change. Toward this end, the first part of the course introduces several important theoretical approaches that help understand societal change from a business perspective, such as Institutional Entrepreneurship or Corporate Political Activity. In addition, students will get to know tools firms use to analyze societal trends. In the second part of the course, students will then form groups to analyze the dynamics, drivers, and consequences of important societal trends with a focus on the role of and implications for firms. Trends, which will be covered in this context, are digitization, automation, mediatization, connectivity, globalization, urbanization, individualism, democratization, social inclusion, gender equality, commercialism, privatization, materialism, income inequality, demographic change, climate change, and resource depletion. The results of the analysis will be presented in class, discussed with the other students, and summarized in a seminar thesis. The main goal of the course is to allow students to derive strategic recommendations for managers and policy makers based on a sound analysis of societal developments.

**Reader's advisory**

**Links**

**Language of instruction**  
German

**Duration (semesters)**  
1 Semester

**Module frequency**  
jährlich

**Module capacity**  
unlimited

**Modullevel**  
BC (Basiscurriculum / Base curriculum)

**Modulart**  
je nach Studiengang Pflicht oder Wahlpflicht

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

**Examination**  
Time of examination  
Type of examination

**Final exam of module**  
Thesis to be handed in at the end of semester  
Thesis

**Course type**  
Seminar
<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
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</tr>
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<td>Workload attendance</td>
<td>56 h</td>
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</table>
### wir847 - Advanced Managerial Accounting

<table>
<thead>
<tr>
<th>Module label</th>
<th>Advanced Managerial Accounting</th>
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</thead>
<tbody>
<tr>
<td>Module code</td>
<td>wir847</td>
</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
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</tbody>
</table>
| Used in course of study | - 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
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt “Management, Entrepreneurship, Controlling” (ManECo) |
| Contact person | Module responsibility |
| | Remmer Sassen |
| | Authorized examiners |
| | Die im Modul Lehrenden |
| Entry requirements | The aim of the course is to provide students with a deep knowledge of the theory and concepts in managerial accounting. |
| 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 | --- |
| Modulart | je nach Studiengang Pflicht oder Wahlpflicht |
| Lern-/Lehrform / Type of program | |
| 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 attendance |
| Lecture | | 2.00 | | 28 h |
| Exercises | | 2.00 | | 28 h |
| Total time of attendance for the module | | | | 56 h |
wir848 - Basic theories of Organisation and Human Resources

<table>
<thead>
<tr>
<th>Module label</th>
<th>Basic theories of Organisation and Human Resources</th>
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<tbody>
<tr>
<td>Module code</td>
<td>wir848</td>
</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
</tr>
</tbody>
</table>

**Used in course of study**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Management, Entrepreneurship, Controlling" (ManECo)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

**Contact person**

- Module responsibility
  - Thomas Breisig
- Authorized examiners
  - Thomas Breisig
  - Jonathan Gilbert
- Module counseling
  - Jonathan Gilbert

**Entry requirements**

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.

**Modullevel**

---

**Modulart**

Wahlpflicht / Elective

**Lern-/Lehrform / Type of program**
Vorkenntnisse / Previous knowledge  
Praktische Erfahrungen; Grundkenntnisse der Betriebswirtschaftslehre, insbes. in den Bereichen Organisation und Human Resource Management

<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 attendance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecture</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
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<tr>
<td>Exercises</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
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<td>Seminar</td>
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**Total time of attendance for the module**  
56 h
**wir849 - Advanced Entrepreneurship**

<table>
<thead>
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<th>Module label</th>
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<tbody>
<tr>
<td>Module code</td>
<td>wir849</td>
</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
</tr>
</tbody>
</table>

**Used in course of study**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Management, Entrepreneurship, Controlling" (ManECO)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

**Contact person**
- Module responsibility
  - Alexander Nicolai
- Authorized examiners
  - Die im Modul Lehrenden

**Entry requirements**
- 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**
---

**Modulart**
je nach Studiengang Pflicht oder Wahlpflicht

**Lern-/Lehrform / Type of program**

<table>
<thead>
<tr>
<th>Vorkenntnisse / Previous knowledge</th>
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<tbody>
<tr>
<td>Examination</td>
<td>Time of examination</td>
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**Final exam of module**
- at the end of the semester
- written or oral exam

<table>
<thead>
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<th>Comment</th>
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<th>Frequency</th>
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</thead>
<tbody>
<tr>
<td>Course or seminar</td>
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<td>2.00</td>
<td>WiSe</td>
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<tr>
<td>Practical</td>
<td></td>
<td>2.00</td>
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</table>

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

<table>
<thead>
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<tbody>
<tr>
<td><strong>Module code</strong></td>
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<tr>
<td><strong>Credit points</strong></td>
<td>6.0 KP</td>
</tr>
<tr>
<td><strong>Workload</strong></td>
<td>180 h</td>
</tr>
<tr>
<td><strong>Used in course of study</strong></td>
<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Management, Entrepreneurship, Controlling&quot; (ManECo)</td>
</tr>
<tr>
<td><strong>Contact person</strong></td>
<td>Module responsibility</td>
</tr>
<tr>
<td></td>
<td>Stephanie Birkner</td>
</tr>
<tr>
<td><strong>Entry requirements</strong></td>
<td>Keine</td>
</tr>
<tr>
<td><strong>Skills to be acquired in this module</strong></td>
<td>Ziel des Moduls ist, den Studierenden interdisziplinäre Perspektiven auf die Beratung (Themen, Personen, Qualifikation) im besonderen Fokus der Begleitung von Gründungsvorhaben näher zu bringen. Das Modul „Gründungsberatung“ bietet Studierenden die Möglichkeit, sich sowohl wissenschaftlich als auch anwendungsorientiert mit den Besonderheiten und (zukünftigen) Professionalisierungsherausforderungen der Beratung von Gründern/Gründerinnen zu beschäftigen. Zugleich erhalten Sie Einblicke in die Gründerzene. Über die Einbindung eines Gründungsteams als Fallstudienteilnehmer eröffnet sich den Studierenden die Gelegenheit, ihr Beratungskonzept unter realen Bedingungen zu entwickeln, zu testen und zu evaluieren.</td>
</tr>
<tr>
<td><strong>Module contents</strong></td>
<td>Das Modul dient der individuellen Profilbildung der Studierenden und fördert zugleich fachliche, methodische und soziale Kompetenzen. Hierunter fallen:</td>
</tr>
<tr>
<td></td>
<td>- Beratungselbstverständnisse und –konzepte</td>
</tr>
<tr>
<td></td>
<td>- Besonderheiten der Gründerzene</td>
</tr>
<tr>
<td></td>
<td>- Projektorientiertes Lernen</td>
</tr>
<tr>
<td></td>
<td>- Gruppendynamische Prozesse</td>
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<tr>
<td><strong>Reader's advisory</strong></td>
<td>Angaben erfolgen im Modul</td>
</tr>
<tr>
<td><strong>Links</strong></td>
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<tr>
<td><strong>Languages of instruction</strong></td>
<td>German, English</td>
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<td><strong>Duration (semesters)</strong></td>
<td>1 Semester</td>
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<td><strong>Module capacity</strong></td>
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<td><strong>Modullevel</strong></td>
<td>EB (Ergänzungsbereich / Complementary)</td>
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<td><strong>Modulart</strong></td>
<td>Wahlpflicht / Elective</td>
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<td><strong>Lern-/Lehrform / Type of program</strong></td>
<td>Blended Learning</td>
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<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></td>
<td>Type of examination</td>
</tr>
<tr>
<td><strong>Final exam of module</strong></td>
<td>Studienbegleitend + Abschlusspräsentation</td>
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<td><strong>Workload attendance</strong></td>
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**wir851 - Corporate Governance and Control**

<table>
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<th>Module label</th>
<th>Corporate Governance and Control</th>
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<tbody>
<tr>
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<td>wir851</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>

**Used in course of study**
- 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 "Auditing, Finance, Taxation" (AFT)
- Master's Programme Business Administration. Economics and Law (Master) > Schwerpunkt "Management, Entrepreneurship, Controlling" (ManECo)

**Contact person**
- Module responsibility
  - Remmer Sassen
- Authorized examiners
  - Die im Modul Lehrenden

**Entry requirements**
- none

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

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

**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

**Modulart**
- je nach Studiengang Pflicht oder Wahlpflicht

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

<table>
<thead>
<tr>
<th>Examination</th>
<th>Time of examination</th>
<th>Type of examination</th>
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<tbody>
<tr>
<td>Final exam of module</td>
<td>at the end of the semester</td>
<td>1 Hausarbeit oder 1 Referat oder 1 Klausur oder 1 mündliche Prüfung oder 1 Portfolio oder 1 Projektbericht</td>
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**Course type**

<table>
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<tr>
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<th>SWS</th>
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**Workload attendance**
<table>
<thead>
<tr>
<th>Course type</th>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload attendance</th>
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</thead>
<tbody>
<tr>
<td>Lecture</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
</tr>
<tr>
<td>Exercises</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
</tr>
<tr>
<td><strong>Total time of attendance for the module</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>56 h</strong></td>
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</table>
Module label: International Management

Module code: wir852

Credit points: 6.0 KP

Workload: 180 h

Used in course of study:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Führung von Unternehmen und gesellschaftliche Organisationen" (FUGO)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Management, Entrepreneurship, Controlling" (ManECo)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

Contact person:
Module responsibility
- Mareike Junker-Michel

Authorized examiners:
- Die im Modul Lehrenden

Entry requirements:
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.

Links

www.uol.de/orgpers

Language of instruction

German

Duration (semesters)

1 Semester

Module frequency

jährlich

Module capacity

unlimited

Modul level

---

Modulart

Wahlpflicht / Elective

Lern-/Lehrform / Type of program

Vorkenntnisse / Previous knowledge

Grundlagenmodule im Bereich Betriebswirtschaftslehre, insbes. Organisation und Personal

Examination

Time of examination

Type of examination

Final exam of module

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

Course type

Lecture

Seminar

Frequency

SWS

2.00

2.00

Workload attendance

28 h

28 h

Total time of attendance for the module

56 h
**wir853 - Project Management - Organisation - Human Resources**

<table>
<thead>
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<th>Module label</th>
<th>Project Management - Organisation - Human Resources</th>
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<tr>
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<td>Credit points</td>
<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
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<tr>
<td>Used in course of study</td>
<td>Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Management, Entrepreneurship, Controlling&quot; (ManECo)</td>
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</table>

**Contact person**

- Thomas Breisig
- Die im Modul Lehrenden
- Teodora Todorova
- Mareike Junker-Michel
- Herbert Schulze
- Thomas Breisig

**Entry requirements**

- 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 therein independently;
- gain deeper knowledge within the specific project topic they work on with emphasis on organisation and/or human resource management;
- are competent to work with others on scientific empirical research in a team situation and are able to develop and document their findings according to scientific standards.

Furthermore, the students are able:

- to locate a specific research question within the scientific discussion in this research 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
<table>
<thead>
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<tbody>
<tr>
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<tr>
<td>Modullevel</td>
<td>---</td>
</tr>
<tr>
<td>Modulart</td>
<td>Wahlpflicht / Elective</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Lern-/Lehrform</th>
<th>Type of program</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vorkenntnisse</td>
<td>Previous knowledge</td>
</tr>
</tbody>
</table>

Methoden und Techniken der empirischen Sozialforschung; Grundlagenmodule im Bereich Betriebswirtschaftslehre, insbes. Organisation und Personal

<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>Along the two semesters within and after the lecture periods</td>
<td>Project report or oral exam or portfolio (will be fixed and announced at the beginning of the semester by the lecturer)</td>
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<table>
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<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
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<tbody>
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<td>0 h</td>
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| Total time of attendance for the module | 56 h |

| Total time of attendance for the module | 56 h |
wir854 - Current Topics in Managerial Accounting

Module label: Current Topics in Managerial Accounting
Module code: wir854
Credit points: 6.0 KP
Workload: 180 h
Used in course of study: Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Management, Entrepreneurship, Controlling" (ManECo)

Contact person: Authorized examiners
- Die im Modul Lehrenden

Entry requirements: 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
Links: http://www.uni-oldenburg.de/accounting/
Languages of instruction: German, English
Duration (semesters): 2 Semester
Module frequency: jährlich
Module capacity: unlimited
Reference text: Das Modul beginnt jährlich im SoSe.
Modulelevel: ---
Lern-/Lehrform / Type of program: je nach Studiengang Pflicht oder Wahlpflicht

Vorkenntnisse / Previous knowledge: 

Examination: 
Time of examination: 
Type of examination: 

Final exam of module:

Course type: Project group
Comment: 4.00
SWS: 4.00
Frequency: 56 h
Workload attendance: 56 h

Course type: Seminar
Comment: 0 h
SWS: 0 h
Frequency: 0 h
Workload attendance: 0 h

Total time of attendance for the module: 56 h
Schwerpunkt "Volkswirtschaftslehre" (VWL)

wir808 - Multivariate Statistics

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Used in course of study
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL)
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Environmental Modelling (Master) > Mastermodule
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Contact person
- Module responsibility
  - Ralf Werner Stecking
- Authorized examiners
  - Die im Modul Lehrenden

Entry requirements
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
- Modulelevel: MM-PB (Professionalisierungsbereichsmodul im Master)
- Modulart: je nach Studiengang Pflicht oder Wahlpflicht

Lern-/Lehrform / Type of program

Vorkenntnisse / Previous knowledge

Examination
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Total time of attendance for the module
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wir821 - International Trade, Production and Change

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<tr>
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<td>- Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Transnational Economics and Law&quot; (TEL)</td>
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<td>- Master's Programme Sustainability Economics and Management (Master) &gt; Additional Modules</td>
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<td>Module responsibility</td>
<td>- Hans-Michael Trautwein</td>
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<td>Authorized examiners</td>
<td>- Dennis Drews</td>
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<td></td>
<td>- Jürgen Bitzer</td>
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<td>- Hans-Michael Trautwein</td>
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<td>- Philipp Poppitz</td>
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<td>- Dennis Drews</td>
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<td>- Jürgen Bitzer</td>
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<td>- Philipp Poppitz</td>
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<td>keine</td>
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<td>Skills to be acquired in this module</td>
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</tr>
<tr>
<td></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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<tr>
<td></td>
<td>- Understanding of the causes and alternative strategies of economic integration in regional blocs.</td>
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<tr>
<td></td>
<td>- Understanding of the causes and alternative strategies of economic transformation in emerging markets.</td>
</tr>
<tr>
<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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<tr>
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<td>- international trade,</td>
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<td></td>
<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>Module capacity</td>
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</table>
Mitarbeit in Vorlesung und Seminar ist Pflicht für den Erwerb eines Leistungsnachweises, der als Referat im Seminar erbracht wird.
Es gibt eine Vorbesprechung Anfang des Semesters, in der die Themen vergeben werden.

<table>
<thead>
<tr>
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<td>Lern-/Lehrform / Type of program</td>
<td>Vorlesung mit begleitendem Seminar</td>
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### Vorkenntnisse / Previous knowledge

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<td>seminar paper and presentation</td>
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<table>
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<th>Frequency</th>
<th>Workload attendance</th>
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<tr>
<td>Lecture</td>
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<td></td>
<td>28 h</td>
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<tr>
<td>Seminar</td>
<td>2.00</td>
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| Total time of attendance for the module | 56 h |
### wir823 - International Finance and Exchange Rate Economics

<table>
<thead>
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<tr>
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<tr>
<td>Credit points</td>
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</table>
| Used in course of study | [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)  
|               | Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt “Volkswirtschaftslehre” (VWL)  |

### Contact person

**Module responsibility**
- Hans-Michael Trautwein

**Authorized examiners**
- Dennis Drews
- Hans-Michael Trautwein

**Module counseling**
- Dennis Drews

### Entry requirements

- 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

<table>
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<th>Language of instruction</th>
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<tbody>
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### 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.
| Module level | --- |
| Modulart | je nach Studiengang Pflicht oder Wahlpflicht |

| Lern-/Lehrform / Type of program |
| Vorkenntnisse / Previous knowledge |

| Examination | Time of examination | Type of examination |
| Final exam of module | Während der Vorlesungszeit | Referat oder mündliche Prüfung |

| Course type | Comment | SWS | Frequency | Workload attendance |
| Lecture | 2.00 | | 28 h |
| Seminar | 2.00 | | 28 h |

Total time of attendance for the module 56 h
**wir824 - Regulatory and Competition Policy**

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<td>Workload</td>
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**Used in course of study**
- 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)
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL)

**Contact person**
- Module responsibility
- Christoph Böhringer

**Entry requirements**

**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**

**Language of instruction**
- English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Modullevel**
- ---

**Modulart**
- je nach Studiengang Pflicht oder Wahlpflicht

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

**Examination**
- Time of examination: Zum Ende der Vorlesungszeit
- Type of examination: Klausur oder mündliche Prüfung

**Course type**
- Course or seminar

**SWS**
- 4.00

**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

**Used in course of study**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL)

**Contact person**
Module responsibility
- Jürgen Bitzer

**Entry requirements**
- 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

**Modullevel**
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**Modulart**
je nach Studiengang Pflicht oder Wahlpflicht

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

**Examination**
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**Course type**

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<td>Seminar</td>
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<td>2.00</td>
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**Total time of attendance for the module**
56 h
wir873 - Applied Economics

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

Used in course of study:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL)

Contact person:
Module responsibility
- Jürgen Bitzer

Authorized examiners
- Die im Modul Lehrenden

Entry requirements:

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

Module contents:
The module consists of a lecture and a seminar. In the lecture, the students develop their research project and present their work process. In the bloc seminar, the students present their results and discuss them.

Reader's advisory:

Links:

Languages of instruction:
German, English

Duration (semesters):
1 Semester

Module frequency:
jährlich

Module capacity:
unlimited

Reference text:

Module level:
---

Moduleart:
je nach Studiengang Pflicht oder Wahlpflicht

Lern-/Lehrform / Type of program:

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

Course type:
Comment
SWS
Frequency
Workload attendance
Lecture
2.00
28 h
Seminar
2.00
28 h

Total time of attendance for the module:
56 h
**wir875 - Forecasting Methods**

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<td>Contact person</td>
<td>Module responsibility</td>
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<td></td>
<td>○ Ralf Werner Stecking</td>
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<td>Authorized examiners</td>
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<td>○ Die im Modul Lehrenden</td>
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<td>With successful completion of the course, students shall:</td>
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<tr>
<td></td>
<td>• be aware of and be able to evaluate quantitative forecasting methods.</td>
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<tr>
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<td>• be able to select adequate methods in relevant fields of application, like time series and classification analysis.</td>
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<tr>
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<td>• be able to run computer-aided analyses and to interpret the results properly.</td>
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<td>Various aspects of quantitative forecasting methods such as:</td>
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<td>○ Trend and seasonal methods,</td>
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<td>○ Stationarity,</td>
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<td>○ Autoregressive and moving average processes,</td>
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<td>○ Box-Jenkins method.</td>
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<td>Thome, H. (2005): Zeitreihenanalyse, München</td>
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**Total time of attendance for the module**  56 h
**wir876 - Topics in Economic Research**

**Module label**
Topics in Economic Research

**Module code**
wir876

**Credit points**
6.0 KP

**Workload**
180 h

**Used in course of study**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL)
- Master's Programme Water and Coastal Management (Master) > Socioeconomics

**Contact person**
Module responsibility
- Jürgen Bitzer
- Christoph Böhninger
- Carsten Helm
- Hans-Michael Trautwein

Authorized examiners
- Die im Modul Lehrenden

**Entry requirements**

**Skills to be acquired in this module**
Students have the opportunity to take an economics module of their choice (worth 6 CP) at the master's level. This can also take place at another university or during studies abroad.

Students are required to:
- Independently engage with a topic using scientific methods,
- Independently research and make use of current academic literature,
- Integrate their topic into an academic discussion.

**Module contents**
This is dependent upon the module chosen.

**Reader's advisory**

**Links**

**Languages of instruction**

**Duration (semesters)**
1 Semester

**Module frequency**
halbjährlich

**Module capacity**
unlimited

**Module level**
---

**Modulart**
je nach Studiengang Pflicht oder Wahlpflicht

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

**Examination**

<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>will be announced in the first session</td>
<td>term paper or presentation, written exam, oral exam, or portfolio.</td>
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</table>

**Course type**

<table>
<thead>
<tr>
<th>Course type</th>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload attendance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course or seminar (oder Kolloquium)</td>
<td></td>
<td>4.00</td>
<td>SuSe</td>
<td>56 h</td>
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<tr>
<td>Colloquium</td>
<td></td>
<td>0.00</td>
<td>SuSe</td>
<td>0 h</td>
</tr>
<tr>
<td>Exercises</td>
<td></td>
<td>0.00</td>
<td>SuSe and WiSe</td>
<td>0 h</td>
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**Total time of attendance for the module**
56 h
**wir877 - Labour Markets in the European Union**

<table>
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<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>
<td>180 h</td>
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<tr>
<td>Used in course of study</td>
<td>• Master's Programme Business Administration, Economics and Law (Master) &gt; Schwerpunkt &quot;Volkswirtschaftslehre&quot; (VWL)</td>
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</table>

**Contact person**

**Entry requirements**

**Skills to be acquired in this module**

**Module contents**

**Reader's advisory**

**Links**

**Languages of instruction**

**Duration (semesters)** 1 Semester

**Module frequency** halbjährlich

**Module capacity** unlimited

**Modullevel** SPM (Schwerpunktmodul / Main emphasis)

**Modulart** je nach Studiengang Pflicht oder Wahlpflicht

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

**Examination**

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

**SWS**

**Frequency**

**Workload attendance** 0 h
## wir878 - Public Economics

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<td>6.0 KP</td>
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<td>Workload</td>
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**Used in course of study**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Socioeconomics

**Contact person**
- Module responsibility
  - Carsten Helm
- Authorized examiners
  - Die im Modul Lehrenden
- Module counseling
  - Jasper Meya

**Entry requirements**
- 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/](http://www.fiwi.uni-oldenburg.de/)

**Languages of instruction**
- German, English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Reference text**
- The seminar will be conducted as a block seminar

**Modulart**
- je nach Studiengang Pflicht oder Wahlpflicht

**Lern-Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

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

**Final exam of module**
- end of semester
- seminar paper end presentation

**Course type**
- Comment
- SWS
- Frequency
- Workload attendance
- Vorlesung und Seminar
- 2.00
- WiSe
- 28 h
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<th>Comment</th>
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<th>Frequency</th>
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**Total time of attendance for the module** 56 h
# wir901 - Environmental Economics

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<tr>
<th>Module label</th>
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<tbody>
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<td>Workload</td>
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**Used in course of study**
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL)
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

**Contact person**

- **Module responsibility**
  - Carsten Helm
- **Authorized examiners**
  - Die im Modul Lehrenden
- **Module counseling**
  - Emmanuel Asane-Otoo

**Entry requirements**

- 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);
- approaches and instruments of environmental policy;
- environmental economic assessment;
- international environmental problems;
- special aspects of environmental economics.

**Reader's advisory**


**Links**

- Language of instruction: German
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Modullevel: ---
- Modulart: je nach Studiengang Pflicht oder Wahlpflicht
- Lern-/Lehrform / Type of program: Vorlesung und Übung

**Vorkenntnisse / Previous knowledge**

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<th>Time of examination</th>
<th>Type of examination</th>
</tr>
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<tbody>
<tr>
<td>Final exam of module</td>
<td>Short tests during the term, essay: after the term</td>
<td>Portfolio (two short tests in environmental economics, essay in environmental policy)</td>
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<table>
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<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload attendance</th>
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<tbody>
<tr>
<td>Lecture</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
</tr>
<tr>
<td>Exercises</td>
<td></td>
<td>2.00</td>
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**Total time of attendance for the module**

- 56 h
**wir911 - Advanced Topics of Sustainability Economics**

<table>
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**Used in course of study**
- kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL)
- Master's Programme Sustainability Economics and Management (Master) > Basic and Accentuation Modules

**Contact person**

- Christoph Böhringer
- Bernd Siebenhüner

**Authorized examiners**
- Die im Modul Lehrenden

**Module counseling**
- Emmanuel Asane-Otoo
- Jan Schneider

**Entry requirements**
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
- or

**Links**

**Languages of instruction**
- German, English

**Duration (semesters)**
- 1 Semester

**Module frequency**
- halbjährlich

**Module capacity**
- unlimited

**Modullevel**
- ---

**Modulart**
- je nach Studiengang Pflicht oder Wahlpflicht

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
<thead>
<tr>
<th>Final exam of module</th>
<th>Time of examination</th>
<th>Type of examination</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>end of semester</td>
<td>written exam</td>
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</table>

**Course type** | **Comment** | **SWS** | **Frequency** | **Workload attendance**

| Lecture             |                     | 2.00 |                | 28 h               |
| Exercises           |                     | 2.00 |                | 28 h               |
| Seminar             |                     | 0 h  |                |                   |

**Total time of attendance for the module**
56 h
Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule

wir801 - Concepts of Organisation and Management

<table>
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<td>Workload</td>
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Used in course of study
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)
- Master's Programme Management Consulting (Master) > Mastermodule

Contact person
- Module responsibility
  - Thomas Breisig
- Authorized examiners
  - Die im Modul Lehrenden
    - Peter Wengelowski
    - Jonathan Gilbert
    - Thomas Breisig

Entry requirements
- 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
- ---

Modulart
- je nach Studiengang Pflicht oder Wahlpflicht

Lern-/Lehrform / Type of program
- Praktische Erfahrungen; Kenntnisse aus den Bachelor-Modulen: Organisation und Human Resource
<table>
<thead>
<tr>
<th>Examination</th>
<th>Time of examination</th>
<th>Type of examination</th>
</tr>
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<tbody>
<tr>
<td><strong>Final exam of module</strong></td>
<td>Depending on the type of examination during the lecture period, at the end of the lecture period or at the end of the semester</td>
<td>Seminar paper or presentation or written exam or oral exam or portfolio or project report (will be determined and announced at the beginning of the semester by the lecturer)</td>
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<table>
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<th>Comment</th>
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<th>Frequency</th>
<th>Workload attendance</th>
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<tbody>
<tr>
<td>Lecture</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
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<tr>
<td>Seminar</td>
<td></td>
<td>2.00</td>
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<td>28 h</td>
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**Total time of attendance for the module** 56 h
### wir803 - Advanced Macroeconomics

<table>
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<tr>
<th>Module label</th>
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<tbody>
<tr>
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<td>Workload</td>
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</table>
| Used in course of study | Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule  
|                     | Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule |
| Contact person     | Module responsibility  
|                    | Hans-Michael Trautwein |
|                    | Authorized examiners     
|                    | Dennis Drews            
|                    | Jürgen Bitzer           
|                    | Hans-Michael Trautwein  
|                    | Philipp Poppitz         |
| Module counseling  | Module counseling  
|                    | Jürgen Bitzer           
|                    | Philipp Poppitz         |
| Entry requirements | 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. |
|                    | 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 --- |
|                    | Modularität je nach Studiengang Pflicht oder Wahlpflicht |
|                    | Lern-/Lehrform / Type of program |
|                    | Vorkenntnisse / Previous knowledge |

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114 / 141
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<th>Type of examination</th>
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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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<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload attendance</th>
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</thead>
<tbody>
<tr>
<td>Lecture</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</td>
</tr>
<tr>
<td>Exercises</td>
<td></td>
<td>2.00</td>
<td></td>
<td>28 h</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

Used in course of study
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule
- Master's Programme Business Informatics (Master) > Module der Wirtschafts- und Rechtswissenschaften (Master)

Contact person
Module responsibility
- Jörn Hoppmann

Authorized examiners
- Die im Modul Lehrenden

Entry requirements
Keine

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

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

Reader's advisory

Links
Language of instruction | German
Duration (semesters) | 1 Semester
<table>
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<td>Module capacity</td>
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<td>Modullevel</td>
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<td>Modulart</td>
<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
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**Lern-/Lehrform / Type of program**

<table>
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<tr>
<th>Vorkenntnisse / Previous knowledge</th>
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<th>Time of examination</th>
<th>Type of examination</th>
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<th>Workload attendance</th>
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<tbody>
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<td>Lecture</td>
<td></td>
<td>2.00</td>
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<td>28 h</td>
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<tr>
<td>Seminar</td>
<td></td>
<td>2.00</td>
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**Total time of attendance for the module** 56 h
**wir821 - International Trade, Production and Change**

<table>
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<tr>
<td>Credit points</td>
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<td>Workload</td>
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| Used in course of study       | - 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  
                                - Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL)  
                                - Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Volkswirtschaftslehre" (VWL)  
                                - Master's Programme Sustainability Economics and Management (Master) > Additional Modules |

**Contact person**

- Module responsibility
  - Hans-Michael Trautwein

- Authorized examiners
  - Dennis Drews
  - Jürgen Bitzer
  - Hans-Michael Trautwein
  - Philipp Poppitz

- Module counseling
  - Dennis Drews
  - Jürgen Bitzer
  - Philipp Poppitz

**Entry requirements**

- 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

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<td>Vorlesung mit begleitendem Seminar</td>
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| Total time of attendance for the module | 56 h |
### wir863 - Business and Legal Chinese I

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<tr>
<td>Hans-Michael Trautwein</td>
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<td>Module counseling</td>
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<tr>
<td>Hongrui Wang</td>
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<tr>
<td>Entry requirements</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>
</tr>
<tr>
<td></td>
<td>• communicate in everyday life and work environments,</td>
</tr>
<tr>
<td></td>
<td>• recognize and understand 200 characters and words,</td>
</tr>
<tr>
<td></td>
<td>• understand frequently used expressions,</td>
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<tr>
<td></td>
<td>• understand simple meanings in familiar contexts, clear instructions, standard questions and informations when pronounced slowly and clearly,</td>
</tr>
<tr>
<td></td>
<td>• pose and answer questions in familiar contexts,</td>
</tr>
<tr>
<td></td>
<td>• provide personal information in spoken and written form,</td>
</tr>
<tr>
<td></td>
<td>• write about themselves in simple meanings.</td>
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<tr>
<td>Module contents</td>
<td>Thematic vocabulary concerning personal information, basics of everyday life, shopping, simple standard transactions etc.</td>
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<tr>
<td></td>
<td>Reading: simple dialogues and texts from everyday life</td>
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<tr>
<td></td>
<td>Listening: short and simple dialogues from everyday life</td>
</tr>
<tr>
<td></td>
<td>Speaking: short dialogues in everyday life situations</td>
</tr>
<tr>
<td></td>
<td>Writing: short texts on personal information, questionnaires and forms</td>
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<td></td>
<td>Self-learning: work with the portfolio, individual training</td>
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<td>Vorkenntnisse / Previous knowledge</td>
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wir864 - Law in China

Module label: Law in China
Module code: wir864
Credit points: 6.0 KP
Workload: 180 h

Used in course of study:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule

Contact person
Module responsibility
- Hans-Michael Trautwein
Authorized examiners
- Die im Modul Lehrenden
Module counseling
- Hongrui Wang

Entry requirements: keine

Skills to be acquired in this module:
At the end of the course, successful students:
- are capable of self-orientation in the legal system of the PR China,
- decide competently about the use of consultancy and advocacy in selected cases,
- assess the role of Chinese law in standard business,
- understand the significance and contexts of the legal system in China and adapt their communication with Chinese partners accordingly.

Module contents:
- Brief history of law in China
- Material law in the PR China
- Legal institutions in the PR China
- The role of lawyers
- Institutions of dispute settlement
- Sino-German dialogues on legal matters

Reader's advisory:
Updated reading lists are provided at the beginning of the term.

Links:
http://www.ICOLAIR.de

Language of instruction: English

Duration (semesters): 1 Semester

Module frequency: jährlich

Module capacity: unlimited

Modulart:
- je nach Studiengang Pflicht oder Wahlpflicht

Lern-/Lehrform / Type of program

Vorkenntnisse / Previous knowledge

Examination:
- Time of examination: last week of term
- Type of examination: oral exam, written exam or paper presentation

Final exam of module:
- Course type: Lecture
- Comment: 2.00
- Frequency: 28 h
- Workload attendance: 28 h

- Course type: Seminar
- Comment: 2.00
- Frequency: 28 h
- Workload attendance: 28 h

Total time of attendance for the module: 56 h
### 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

### Links
- Languages of instruction: English, Chinese
- Duration (semesters): 1 Semester
- Module frequency: jährlich (annually)
- Module capacity: unlimited
- Modulart: je nach Studiengang Pflicht oder Wahlpflicht

### Vorkenntnisse / Previous knowledge

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### Course type
- Seminar

### SWS
- 4.00

### Frequency

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wir867 - Economy and Culture in China

Module label: Economy and Culture in China
Module code: wir867
Credit points: 6.0 KP
Workload: 180 h

Used in course of study:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule

Contact person
- Module responsibility
  - Hans-Michael Trautwein
- Authorized examiners
  - Klaus Schüler
  - Hans-Michael Trautwein
  - Hongrui Wang
- Module counseling
  - Klaus Schüler
  - Hongrui Wang

Entry requirements
Skills to be acquired in this module:
- 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

Links

Languages of instruction: German, English
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited
Modulart: je nach Studiengang Pflicht oder Wahlpflicht

Lern-/Lehrform / Type of program

Vorkenntnisse / Previous knowledge

Examination
- Time of examination: end of term
- Type of examination: paper presentation or oral exam

Course type
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<tr>
<td>Seminar</td>
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Total time of attendance for the module: 56 h
### Module: 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

#### Used in course of study
- Master's Programme Business Administration, Economics and Law (Master) > Mantelmodule  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Auditing, Finance, Taxation" (AFT)  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule

#### Contact person
- Module responsibility: Christine Godt  
- Authorized examiners: Die im Modul Lehrenden

#### Entry requirements
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
MM (Mastermodul / Master module)

#### Module type
Wahlpflicht / Elective

#### Lern-/Lehrform / Type of program
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

#### SWS
4.00
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wir879 - Transnational Intellectual Property Law

Module label: Transnational Intellectual Property Law
Module code: wir879
Credit points: 6.0 KP
Workload: 180 h

Used in course of study:
- 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
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL)

Contact person:
Module responsibility:
- Christine Godt
Authorized examiners:
- Die im Modul Lehrenden
Module counseling:
- Victoria Chege

Entry requirements:
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 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: SPM (Schwerpunktmodul / Main emphasis)
Modulart: Wahlpflicht / Elective
Lern-/Lehrform / Type of program: Vorlesung und Seminar
Vorkenntnisse / Previous knowledge
Examination:
- Type of examination: Referat [Vortrag mit schriftlicher Ausarbeitung] oder

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wir880 - Marine & Maritime Law

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

Used in course of study:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules
- Master's Programme Water and Coastal Management (Master) > Planning

Contact person:
Module responsibility
- Christine Godt
Authorized examiners
- Die im Modul Lehrenden

Entry requirements:
Skills to be acquired in this module:
- 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
Modulelevel: SPM (Schwerpunktmodule / Main emphasis)
Modultyp: Wahlpflicht / Elective
Lern-/Lehrform / Type of program: 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
- (2 SE)
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<td>SuSe and WiSe</td>
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<td>Workload attendance</td>
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wir881 - Energy Law

Module label: Energy Law
Module code: wir881
Credit points: 6.0 KP
Workload: 180 h

Used in course of study:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Kernmodule
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "Transnational Economics and Law" (TEL)
- Master's Programme Sustainability Economics and Management (Master) > Additional Modules

Contact person:
- Module responsibility:
  - Christine Godt
- Authorized examiners:
  - Die im Modul Lehrenden
- Module counseling:
  - Ulrich Meyerholt

Entry requirements:
- Skills to be acquired in this module:
  - Die Studierenden erwerben vertiefte Kenntnisse des europäischen und deutschen Energiewirtschaftsrechts.
  - sind in der Lage, energierechtliche Fragestellungen zu analysieren und lösungsorientiert zu bearbeiten.
  - können Forschungsfragen interdisziplinär entwickeln und bearbeiten.

Module contents:

Reader's advisory:

Links:
- German, English

Duration (semesters): 1 Semester
Module frequency:jährlich
Module capacity: unlimited
Modulelevel: MM (Mastermodul / Master module)
Modulart: Wahlpflicht / Elective

Vorkenntnisse / Previous knowledge:
- Time of examination: Während der Vorlesungszeit
- Type of examination: Referat oder Hausarbeit oder mündliche Prüfung
- Course type: Seminar
  - (2 SE)
- SWS: 4.00
- Frequency: SuSe and WiSe
| Workload attendance | 56 h |
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**


**Reader's advisory**

Carlin, Wendy and David Soskice, 'Macroeconomics: imperfections, institutions and policies', 2006
Dornbusch, Rüdiger and Stanley Fischer, 'Macroeconomics', McGraw-Hill. (Deutsche Übersetzung: 'Makroökonomik'.)
(Deutsche Übersetzung: 'Makroökonomik und neue Makroökonomik'.)
Sydsæter, Knud and Peter Hammond, 'Essential Mathematics for Economic Analysis', Pearson. (Deutsche Übersetzung: 'Mathematik für Wirtschaftswissenschaftler'.)
| Frequency | Workload attendance | 56 h |
Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Auslandsstudium

wir865 - China in the World Economy

Module label: China in the World Economy
Module code: wir865
Credit points: 6.0 KP
Workload: 180 h

Used in course of study:
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Auslandsstudium

Contact person:
- Module responsibility
  - Hans-Michael Trautwein
- Authorized examiners
  - Die im Modul Lehrenden

Entry requirements:
Skills to be acquired in this module:
- At the end of the course, successful students:
  - understand the export-led growth strategy after China’s opening up,
  - are informed about sectoral and regional patterns of development in FDI, trade and employment,
  - analyse the balance of payments mechanisms in China's flows of international trade and capital,
  - understand the effects of China’s integration into the world economy,
  - assess the economic cooperations and conflicts between the PR China and other countries,
  - make use of salient terms and concepts in Chinese language.

Module contents:
- Strategies of export-led and unbalanced growth
- FDI and cluster formation
- Employment effects of international trade
- China and the WTO
- Exchange-rate policies and financial markets in China

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 (nur Studierende im china Schwerpunkt während ihres Auslandssemesters
- Reference text:
  - This module is a project that students in the China focus carry out during the term that they spend at a partner university in China. The project topic is selected and researched under intensive online-supervision from Oldenburg in collaboration with colleagues at the partner universities. A kick-off meeting in Oldenburg and regular (online) consultations during and after the stay in China are required. A report in the shape of a 20+ pages study concludes the project.

Modullevel:
---
Modulart:
je nach Studiengang Pflicht oder Wahlpflicht

Lern-/Lehrform / Type of program:

Vorkenntnisse / Previous knowledge:

Examination:
- Time of examination: end of term
- Type of examination: project report (paper)

Course type:
E-Learning

SWS:
4.00

Frequency:

Workload attendance:
56 h
### wir868 - Chinese Economy in Transformation (in China)

<table>
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<tbody>
<tr>
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**Contact person**

- Module responsibility
  - Alexander Nicolai
  - Jürgen Bitzer
  - Hans-Michael Trautwein
- Authorized examiners
  - Jürgen Bitzer
  - Hans-Michael Trautwein

**Entry requirements**

- 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
- Modullevel: SPM (Schwerpunktmodul / Main emphasis)
- Modulart: Wahlpflicht / Elective

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

**Examination**

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<tbody>
<tr>
<td>Type of examination</td>
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<td>Time of examination</td>
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**Course type**

- Seminar

**SWS**

- 4.00

**Frequency**

- 1 Semester

**Workload attendance**

- 56 h
wir871 - Work Placement (in China)

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<th>Module label</th>
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<tbody>
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<table>
<thead>
<tr>
<th>Contact person</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Module responsibility</td>
<td>• Thomas Breisig</td>
</tr>
<tr>
<td></td>
<td>• Hans-Michael Trautwein</td>
</tr>
<tr>
<td>Authorized examiners</td>
<td>• Hongrui Wang</td>
</tr>
<tr>
<td></td>
<td>• Thomas Breisig</td>
</tr>
<tr>
<td></td>
<td>• Hans-Michael Trautwein</td>
</tr>
<tr>
<td>Module counseling</td>
<td>• Hongrui Wang</td>
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<table>
<thead>
<tr>
<th>Entry requirements</th>
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<tbody>
<tr>
<td>Skills to be acquired in this module</td>
<td>Attending the module, students</td>
</tr>
<tr>
<td></td>
<td>• gain first work experiences and are able to relate and reflect them on the basis of their study contents;</td>
</tr>
<tr>
<td></td>
<td>• reflect and concretize their professional motivation and career choices;</td>
</tr>
<tr>
<td></td>
<td>• have the competences to plan their ongoing studies (e. g. master’s thesis) as well as further master studies and their career entry;</td>
</tr>
<tr>
<td></td>
<td>• have deeper knowledge in the specific professional field they chose and have tested their professional competences in practice;</td>
</tr>
<tr>
<td></td>
<td>• enhance their social and methodological competences and prove them in the chosen organization;</td>
</tr>
<tr>
<td></td>
<td>• 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;</td>
</tr>
<tr>
<td></td>
<td>• gain intercultural competences in a practical environment.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Module contents</th>
<th>The module contents are separated into the placement itself (including the report) and the seminar.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contents of the placement (including report)</td>
<td>• 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.</td>
</tr>
<tr>
<td></td>
<td>• 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”.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Reader's advisory</th>
<th></th>
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<tbody>
<tr>
<td>Links</td>
<td><a href="http://www.uni-oldenburg.de/fk2/studium/servicestelle-praktikum/praxismodul/">http://www.uni-oldenburg.de/fk2/studium/servicestelle-praktikum/praxismodul/</a></td>
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<td>Languages of instruction</td>
<td>English, Chinese, German</td>
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<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>
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<tr>
<td>Modulelevel</td>
<td>MM (Mastermodul / Master module)</td>
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<tr>
<td>Modulart</td>
<td>Wahlpflicht / Elective</td>
</tr>
<tr>
<td>Lern-/Lehrform / Type of program</td>
<td>Einführung in die BWL (wir011)</td>
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<td>Vorkenntnisse / Previous knowledge</td>
<td>Examination</td>
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<tr>
<td></td>
<td>Time of examination</td>
</tr>
<tr>
<td></td>
<td>Final exam of module</td>
</tr>
<tr>
<td></td>
<td>Submission of the report is possible any time during the semester.</td>
</tr>
<tr>
<td></td>
<td>placement report (with presentation after return, close to the research colloquium for the master’s thesis during the 4th semester)</td>
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<tr>
<td>Course type</td>
<td>Practical</td>
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<tr>
<td>SWS</td>
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<tr>
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**wir869 - Business Practice in China (in China)**

<table>
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</tr>
<tr>
<td>Contact person</td>
<td>Module responsibility</td>
</tr>
<tr>
<td></td>
<td>- Alexander Nicolai</td>
</tr>
<tr>
<td></td>
<td>- Hans-Michael Trautwein</td>
</tr>
<tr>
<td></td>
<td>Module counseling</td>
</tr>
<tr>
<td></td>
<td>- Thomas Breisig</td>
</tr>
<tr>
<td>Entry requirements</td>
<td>Skills to be acquired in this module</td>
</tr>
<tr>
<td></td>
<td>- Die Studierenden sollen breite Perspektiven für die kaufmännischen Geschäfte in China erkennen können</td>
</tr>
<tr>
<td></td>
<td>- Die Studierenden sollen die Techniken der Bilanzierung nach dem chinesischen Handelsrecht grundsätzlich erfassen können</td>
</tr>
<tr>
<td></td>
<td>- Die Studierenden sollen Marketing- und Managementstrategien hinsichtlich der Besonderheiten des chinesischen Marktes entwickeln können</td>
</tr>
<tr>
<td></td>
<td>- Die Studierenden sollen mit den rechtlichen und finanziellen Bedingungen für die Gründung eines Unternehmens in China vertraut werden.</td>
</tr>
<tr>
<td>Module contents</td>
<td>Dieses Modul beinhaltet zum Beispiel folgende Punkte:</td>
</tr>
<tr>
<td></td>
<td>- Rechtsgrundlagen und Gründungsmanagement der Wholly Foreign-Owned Enterprise (WFOE)</td>
</tr>
<tr>
<td></td>
<td>- Rechtsgrundlagen und Gründungsmanagement eines Joint-ventures</td>
</tr>
<tr>
<td></td>
<td>- Die Struktur der chinesischen Industriekontenrahmen und Erstellung der Handelsbilanz</td>
</tr>
<tr>
<td></td>
<td>- Theoretische Ansätze für personalwirtschaftliche und organisatorische Fragestellungen</td>
</tr>
<tr>
<td></td>
<td>- Marktorientierte Unternehmensführung anhand konkreter Beispielaufgaben</td>
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<td>Reader's advisory</td>
<td>wird an der jeweiligen Partneruniversität angegeben</td>
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<tr>
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</tr>
<tr>
<td>Module capacity</td>
<td>unlimited</td>
</tr>
<tr>
<td>Reference text</td>
<td>Da dieses Modul an verschiedenen Partnerhochschulen in China belegt werden kann und auch von den individuellen Sprachkenntnissen der Studierenden abhängt, ob Lehrangebote in chinesischer oder englischer Sprache belegt werden können, weichen die Inhalte, Literaturgrundlagen und Prüfungsformen der einzelnen Modulangebote unter Umständen stark voneinander ab. Auf Vergleichbarkeit und Kompetenzerreichung wird bei der Zuteilung der Studienplätze und Anerkennung der Leistungen geachtet.</td>
</tr>
<tr>
<td>Modullevel</td>
<td>SPM (Schwerpunktmódul / Main emphasis)</td>
</tr>
<tr>
<td>Modulart</td>
<td>Wahlmodul / Opportunity</td>
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<td>Vorkenntnisse / Previous knowledge</td>
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<td>Examination</td>
<td>Time of examination</td>
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<td>Final exam of module</td>
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<td>Seminar</td>
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**Module label**  
Business and Legal Chinese III

**Module code**  
wir870

**Credit points**  
6.0 KP

**Workload**  
180 h

**Used in course of study**  
- Master's Programme Business Administration, Economics and Law (Master) > Schwerpunkt "China - Wirtschaft und Sprache" (CHI) - Auslandsstudium

**Contact person**  
Module responsibility
- Alexander Nicolai
- Hans-Michael Trautwein

Authorized examiners
- Hans-Michael Trautwein

**Entry requirements**  
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.

**Languages of instruction**  
English, Chinese

**Duration (semesters)**  
1 Semester

**Module frequency**  
jährlich

**Module capacity**  
unlimited

**Modullevel**  
SPM (Schwerpunktmodul / Main emphasis)

**Modulart**  
Wahlmodul / Opportunity

**Vorkenntnisse / Previous knowledge**

**Examination**  
Time of examination
Variabel

Type of examination
KL

**Course type**  
Seminar

**SWS**

**Frequency**

**Workload attendance**  
0 h
### Abschlussmodul

**mam - Master`s Degree Module**

<table>
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**Contact person**

- Alexander Nicolai
- Klaus Eisenack
- Carsten Helm
- Ralf Werner Stecking
- Jörg Prokop
- Hans-Michael Trautwein
- Christiane Brors
- Heinz Welsch
- Reinhard Ptriem
- Thorsten Raabe
- Christine Godt
- Jürgen Bitzer
- Jürgen Taeger
- Niko Paech
- Christoph Bühringer
- Thomas Breisig
- Götz Frank
- Remmer Sassen

**Entry requirements**

**Skills to be acquired in this module**

Die Studierenden:

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

<table>
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<th>German</th>
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<td>Module capacity</td>
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<td>Modullevel</td>
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<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
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| Type of examination | G |

139 / 141
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