Basismodule

wir010 - Introduction to Private Law

Module label: Introduction to Private Law
Module code: wir010
Credit points: 6.0 KP
Workload: 180 h

Used in course of study:
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Basismodule

Contact person:
Module responsibility:
- Jürgen Taeger
Authorized examiners:
- Die im Modul Lehrenden
- Sebastian Louven
Module counseling:
- Sebastian Louven

Entry requirements:
The students:
- are familiar with the legal working methods, basic concepts of law in general and of civil law in particular,
- are familiar with basic concepts of contract law as the main field of interest in the future professional practice,
- are able to handle legal cases by legal assessments and by goal-oriented means,
- are able to find approaches for legal problems as well as recognize liability risks and handle them,
- are in case of contract negotiations able to recognize the requirements for regulations and to evaluate consequences of regulation.

Module contents:
In this module students will learn the basic concepts of civil law. The main focus are the first three books of the civil code. After an introduction to the legal system and the legal sources of private law, the course will deal with the persons and objects of legal relations (legal subjects and objects). An introduction into the general contract law (among others: transaction doctrine, representation, termination of obligations, arrears, defaults) follows. Subsequently, the lecture will handle with the main types of contracts of civil law, commitment and performance of transactions and ownership and possession.

Subjects of the module: Introduction into legal studies, basic principles of law, private law / public law, legal sources, general part of the civil code, law of obligations (without law of torts): contracts, type of contracts, defaults / breaches, terms and conditions law: parts of property law.

The module will enable student to evaluate the complex legal relationships in the economy discretely.

Reader's advisory:

Links:

Language of instruction: German
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited
Modulelevel: BC (Basiscurriculum)
Modulart: Pflicht

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>
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<td>Final exam of module</td>
<td>end of semester</td>
<td>written exam</td>
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<table>
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<th>Course type</th>
<th>Comment</th>
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<th>Workload attendance</th>
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<tr>
<td>Lecture</td>
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<tr>
<td>Exercises</td>
<td>2.00</td>
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Total time of attendance for the module: 56 h
**Module label**
Introduction to Business Administration

**Module code**
wir011

**Credit points**
6.0 KP

**Workload**
180 h

**Used in course of study**
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Basismodule
- Fach-Bachelor Mathematik > Nebenfachmodule
- Fach-Bachelor Nachhaltigkeitsökonomik > Basismodule
- Fach-Bachelor Wirtschaftsinformatik > Basismodule
- Fach-Bachelor Wirtschaftswissenschaften > Basismodule
- Zwei-Fächer-Bachelor Wirtschaftswissenschaften > Basismodule

**Contact person**
Module responsibility
- Jörn Hoppmann

**Authorized examiners**
- Die im Modul Lehrenden

**Entry requirements**

**Skills to be acquired in this module**
The goal of the course is that students are able to...
- know and understand basic concepts and processes in the context of business administration
- name important research streams and theoretical frameworks in the field
- apply models and instruments of business administration to develop solutions for practical challenges in companies
- critically question the application of common instruments and models and evaluate their advantages and disadvantages in specific decision making situation
- put the newly acquired knowledge into a broader context, so it can be deepened in the further course of study and when working in a company

**Module contents**
The course offers an introduction to the most important concepts, instruments, and frameworks of business administration. Toward this end, the course first introduces the core concepts and provides an overview of the history, goals, structure, and research traditions of business administration. Subsequently, students will gain insights into 11 important areas of business administration: (1) Entrepreneurship, (2) Strategic Management, (3) Logistics and Supply Chain Management, (4) Production Management, (5) Marketing and Sales, (6) Accounting and Controlling, (7) Finance and Investment, (8) Technology and Innovation Management, (9) Human Resource Management, (10) Information Management, and (10) Sustainability Management. Students deepen and apply the knowledge acquired in the lecture in tutorials. In addition, the course includes guest lectures by practitioners to clarify the practical relevance of the content.

**Reader’s advisory**

**Links**

**Language of instruction**
German

**Duration (semesters)**
1 Semester

**Module capacity**
unlimited

**Module frequency**
---

**Modulart**
je nach Studiengang Pflicht oder Wahlpflicht

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

**Vorkenntnisse / Previous knowledge**

**Examination**

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<td>1 Prüfungsleistung: 1 Klausur/Antwort-Wahl-Verfahren (Multiple Choice) (i. d. R. 60 – 90 Min.) oder 1 mündl. Prüfung (i. d. R. 20 Min.) oder 1 Hausarbeit (max. 15 Seiten) oder 1 Referat (max. 30 Min.) oder 1 Portfolio (max. 5 Leistungen)</td>
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**Course type**

<table>
<thead>
<tr>
<th>Comment</th>
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<th>Frequency</th>
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<tr>
<td>Tutorial</td>
<td>2.00</td>
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**Total time of attendance for the module**
56 h
wir021 - Double Entry Bookkeeping & Financial Statements under German Law (HGB)

Module label
Double Entry Bookkeeping & Financial Statements under German Law (HGB)

Module code
wir021

Credit points
6.0 KP

Workload
180 h

Used in course of study
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Basismodule
- Fach-Bachelor Mathematik > Nebenfachmodule
- Fach-Bachelor Nachhaltigkeitsökonomik > Basismodule
- Fach-Bachelor Wirtschaftsinformatik > Aufbaumodule
- Fach-Bachelor Wirtschaftswissenschaften > Basismodule
- Zwei-Fächer-Bachelor Wirtschaftswissenschaften > Basismodule

Contact person
Module responsibility
- Kerstin Lopatta

Authorized examiners
- Die im Modul Lehrenden

Entry requirements
none

Skills to be acquired in this module
Participants...
1. understand financial accounting as the basis of corporate data and bookkeeping
2. gain comprehensive knowledge of main accounting areas such as procurement, sales, HR, inventory, tax, provisions etc.
3. obtain basic knowledge about annual report process of single entities.

Module contents
The main objective of this module is to give the students an overview of the double entry bookkeeping as well as the link between financial accounting, balance sheet and income statement. The acquisition of basis knowledge of the corporate accountancy stands in the foreground, for example, how organizations manage the bookkeeping, legal basis of the annual accounts, creating an inventory, content of accounting and income statement.

Reader's advisory
An additional script is provided.

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

Language of instruction
German

Duration (semesters)
1 Semester

Module frequency
jährlich

Module capacity
unlimited

Modullevel
BC (Basiscurriculum)

Modulart
Pflicht

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 final exam

Course type Comment SWS Frequency Workload attendance
Lecture 2.00
Tutorial 2.00 WiSe

Total time of attendance for the module 56 h
## wir040 - Introduction to Constitutional Law and Foundations of Public Economic Law

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<td>Workload</td>
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**Used in course of study**
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Basismodule
- Fach-Bachelor Wirtschaftswissenschaften > Studiienrichtung Recht
- Master Wirtschaftsinformatik > Module der Wirtschaftswissenschaften (Fachbachelor)

**Contact person**

- Module responsibility
  - Volker Boehme-Neßler

- Authorized examiners
  - Die im Modul Lehrenden
  - Vera Rüscher

**Entry requirements**

- Upon completion of the module, students will be able to:
  - will have a basic knowledge of German Constitutional Law and a more advanced knowledge of exemplary problems with the Constitution
  - will have critically worked with the most important leading cases of the German Bundesverfassungsgericht (Constitutional Court)
  - will be able to analyse Constitutional Law in its political, historical, and economic context

**Module contents**

- position of the constitution in the hierarchy of norms
- constitutional theory: the special character of a constitution
- a short history of the German Basic Law (Grundgesetz)
- constitutional/political background of the Basic Law
- the organisation of the state
- the aims of the German Basic Law
- exemplary investigations: Democracy and the Rule of Law
  - Art. 12 GG, freedom of occupation
  - Art. 14 GG, freedom of property

**Reader's advisory**

- Degenhart, Christoph: Staatsrecht I Staatsorganisationsrecht: Mt Bezügen zum Europarecht, 30. Auflage, C.F. Müller 2015

**Links**

- [https://www.uni-oldenburg.de/wire/](https://www.uni-oldenburg.de/wire/)

**Language of instruction**

- German

**Duration (semesters)**

- 2 Semester

**Module frequency**

- jährlich

**Module capacity**

- unlimited

**Modullevel**

- ---

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

- je nach Studiengang Pflicht oder Wahlpflicht

**Vorkenntnisse / Previous knowledge**

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<th>Examination</th>
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<td>written exam</td>
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</table>

**Course type**

- Lecture

**SWS**

- 4.00

**Frequency**

| Workload attendance | 56 h |

---
wir140 - Foundations of EU Economic Law and Principles of Labour Law

Module label: Foundations of EU Economic Law and Principles of Labour Law
Module code: wir140
Credit points: 6.0 KP
Workload: 180 h

Used in course of study:
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Basismodule
- Fach-Bachelor Wirtschaftswissenschaften > Akzentsetzungsmodule
- Zwei-Fächer-Bachelor Wirtschaftswissenschaften > Schwerpunkt Berufliche Bildung
- Zwei-Fächer-Bachelor Wirtschaftswissenschaften > Schwerpunkt Management und Ökonomie

Contact person:
Module responsibility
- Christiane Brors
- Christine Godt

Authorized examiners:
- Die im Modul Lehrenden

Entry requirements:
The students will:
- be able to understand the institutional framework of the EU as well as the thereto related tensions between supranationalism and intergovernmentalism,
- be able to apply the legal norms inherent in the EU multilevel system of governance to selected areas of EU law, and most notably to the fundamental freedoms,
- be able to resolve labour law matters in the light of contractual law,
- understand how labour law is embedded in civil law,
- be able to understand the relevance of labour law to society,
- be able to understand the influence and framework of European labour law,
- learn to understand the peculiarities of the labour law,
- be able to identify the specific interests of parties to an employment contract and to find corresponding legal solutions in event of a conflict.

Skills to be acquired in this module:
The module explores the foundations of European economic law as well as the fundamentals of labour law in two (consecutive) lectures. The course 'Foundations of EU Economic Law' offers students an overview of the law of the European Union. It covers the following topics:

- The historical development of the EU;
- The institutional framework and principles of the EU (effect, formation, relationship with national law);
- The principles of the internal market (with a special focus on the fundamental freedoms and the doctrine of negative integration);
- An introduction to the regulation of selected economic policies (positive integration, e.g. product regulation, competition law)

As regards the content of the second course – ‘Principles of Labour Law’ - the following topics will be covered:

- The legal foundations of labour law, the integration of labour law into the hierarchy of norms (ordinary law, constitutional law, EU law);
- Individual labour law (the establishment and termination of employment relationships, severance/termination agreements, dismissals, notice period, the Unfair Dismissal Protection Act);
- Rights and obligations of employees and employers (breach of contract, pay without work, liability);
- Overview of collective labour law;
- Overview of labour court procedures.

Module contents:
Reader's advisory
Streinz, R. (2016), Europarecht, 10. Aufl., C.F. Müller, Heidelberg

Links:
Language of instruction: German
Duration (semesters): 2 Semester
Module frequency: annually
Module capacity: unlimited
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<th>Modullevel</th>
<th>AS (Akzentsetzung / Accentuation)</th>
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<tr>
<td>Modulart</td>
<td>Pflicht / Mandatory</td>
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<td>Lern-/Lehrform / Type of program</td>
<td>Lecture.</td>
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Depending on the degree programme, the module should be attended in the 1st / 2nd semester (BWL/jur) or in the 3rd / 4th semester (WiWi; dual subject BA).

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<thead>
<tr>
<th>Vorkenntnisse / Previous knowledge</th>
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<tbody>
<tr>
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<td>Final exam of module</td>
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<tr>
<td>Exercises</td>
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Total time of attendance for the module 56 h
Aufbaumodule

wir050 - Commercial Law and Specialization in Legal Case Analysis

Module label: Commercial Law and Specialization in Legal Case Analysis
Module code: wir050
Credit points: 6.0 KP
Workload: 180 h

Used in course of study:
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Aufbaumodule

Contact person:
- Module responsibility: Jürgen Taeger
- Authorized examiners: Die im Modul Lehrenden
- Sebastian Louven
- Module counseling: Sebastian Louven

Entry requirements:
The students:
- are familiar with the legal working methods,
- are familiar with the basic concepts of commercial law,
- are able to handle legal cases by assessments and goal-oriented,
- are able to incorporate their knowledge of civil law with commercial issues,
- are able to find approaches for legal problems from the commercial law as well as recognize liability risks and handle with them.

Skills to be acquired in this module:

Module contents:
The focus of the commercial law will be the determination of traits of merchandiser, the company law, the commercial register and legal liability issues as well as cross-border trade. An introduction into company law follows.

Subjects of the module: Traits of merchandiser, company; commercial register; Representation in commercial law (procuration, action and charging power of attorney); commercial transactions; forms and consequences of the change of owner; commercial agents and brokers; customary law / trade terms; CISG; personal / corporate law.

The module will enable students to evaluate the complex legal relationships in the economy discretely.

Reader's advisory:

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

Language of instruction:
German

Duration (semesters):
1 Semester

Module frequency:
jährlich

Module capacity:
unlimited

Modullevel:
AC (Aufbaucurriculum)

Modulart:
Pflicht

Lern-Lehrform / Type of program:

Vorkenntnisse / Previous knowledge:

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

Final exam of module:
- Type of program: Pflicht

Course type:
- Lecture: 2.00 SWS, 28 h
- Exercises: 2.00 SWS, 28 h

Total time of attendance for the module: 56 h
Module label: Financial Accounting
Module code: wir060
Credit points: 6.0 KP
Workload: 180 h

Used in course of study:
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Aufbaumodule
- Fach-Bachelor Mathematik > Nebenfachmodule
- Fach-Bachelor Wirtschaftsinformatik > Akzentsetzungsmodule
- Fach-Bachelor Wirtschaftswissenschaften > Aufbaumodule
- Zwei-Fächer-Bachelor Wirtschaftswissenschaften > Aufbaumodule

Contact person:
Module responsibility:
- Kerstin Lopatta

Authorized examiners:
- Die im Modul Lehrenden

Entry requirements:
none

Skills to be acquired in this module:
- obtain knowledge on IFRS accounting in general and specific topics such as financial instruments, intangible assets and provisions;
- understand the framework of IFRS;
- understand the international focus and necessity of IFRS;
- obtain knowledge on IFRS from both a legal and economic perspective.

Module contents:
This module is based on accounting and annual financial statement, while focusing exclusively on the international financial reporting standards (IFRS). In terms of content, the course covers subjects such as the most important concepts, tangible and intangible assets as well as liability items on the basis of the fundamental standards and case studies.

Reader's advisory:
International Financial Reporting Standards (IFRS)
Lecture notes with additional references will be provided via the e-learning platform Stud.IP.

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

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

Reference text:
Lectures are held in English; tutorials are held in English or German.

Modullevel:
BM (Basismodul)
Modulart:
Pflicht

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; a midterm exam might be held during the semester. written exam

Course type Comment SWS Frequency Workload attendance
Lecture 2.00 28 h
Tutorial 2.00 28 h
Seminar 0 h
Total time of attendance for the module 56 h
wir350 - Administrative Law concerning trade, industry and environment

Module label: Administrative Law concerning trade, industry and environment
Module code: wir350
Credit points: 6.0 KP
Workload: 180 h

Used in course of study:
- Fach-Bachelor Betriebswirtschaftslehre für Leistungssportlerinnen und Leistungssportler > Säule "Überfachliche Professionalisierung"
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Aufbaumodule
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Säule "Überfachliche Professionalisierung"
- Fach-Bachelor Biologie > Säule "Überfachliche Professionalisierung"
- Fach-Bachelor Business Administration in mittelständischen Unternehmen > Säule "Überfachliche Professionalisierung" more...
- Fach-Bachelor Chemie > Säule "Überfachliche Professionalisierung"
- Fach-Bachelor Comparative and European Law > Säule "Überfachliche Professionalisierung"
- Fach-Bachelor Engineering Physics > Säule "Überfachliche Professionalisierung"
- Fach-Bachelor Informatik > Säule "Überfachliche Professionalisierung"
- Fach-Bachelor Interkulturelle Bildung und Beratung > Säule "Überfachliche Professionalisierung"
- Fach-Bachelor Mathematik > Säule "Überfachliche Professionalisierung"
- Fach-Bachelor Nachhaltigkeitsökonomik > Säule "Überfachliche Professionalisierung"
- Fach-Bachelor Pädagogik > Säule "Überfachliche Professionalisierung"
- Fach-Bachelor Pädagogisches Handeln in der Migrationsgesellschaft > Säule "Überfachliche Professionalisierung"
- Fach-Bachelor Physik > Säule "Überfachliche Professionalisierung"
- Fach-Bachelor Physik, Technik und Medizin > Säule "Überfachliche Professionalisierung"
- Fach-Bachelor Sozialwissenschaften > Säule "Überfachliche Professionalisierung"
- Fach-Bachelor Umweltwissenschaften > Säule "Überfachliche Professionalisierung"
- Fach-Bachelor Wirtschaftsinfomatik > Säule "Überfachliche Professionalisierung"
- Fach-Bachelor Wirtschaftswissenschaften > Säule "Überfachliche Professionalisierung"
- Fach-Bachelor Wirtschaftswissenschaften > Studienrichtung Ökologie und Nachhaltigkeit
- Fach-Bachelor Wirtschaftswissenschaften > Studienrichtung Recht
- Master Wirtschaftsinformatik > Module der Wirtschaftswissenschaften (Fachbachelor)
- Zwei-Fächer-Bachelor Anglistik > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Biologie > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Chemie > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Elementarmathematik > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Ev. Theologie und Religionspädagogik > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Gender Studies > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Germanistik > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Geschichte > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Informatik > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Interdisziplinäre Sachbildung > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Kunst und Medien > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Materielle Kultur: Textil > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Mathematik > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Musik > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Niederlandistik > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Ökonomische Bildung > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Politik-Wirtschaft > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Slavistik > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Sonderpädagogik > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Sozialwissenschaften > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Sportwissenschaft > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Technik > Säule "Überfachliche Professionalisierung"
- Zwei-Fächer-Bachelor Wirtschaftswissenschaften > Säule "Überfachliche Professionalisierung"

Contact person
Module responsibility
- Ulrich Meyerholt

Authorized examiners
- Die im Modul Lehrenden

Entry requirements
Skills to be acquired in this module
This module aims to offer students qualifications in the field of administrative, industry and environmental law. Students are to gain knowledge of legal materials and practical skills in handling law.
| Module contents                                      | - Administrative Law  
|                                                   | - Industrial Code    
|                                                   | - Subsidy Law        
|                                                   | - Environmental Law  
|                                                   | - Key Skills         |
| Links                                              | Language of instruction: German |
|                                                   | Duration (semesters): 1 Semester |
|                                                   | Module frequency: halbjährlich |
|                                                   | Module capacity: unlimited |
|                                                   | Modullevel: Abschlussmodul (Abschlussmodul) |
|                                                   | Modular: Ergänzung/ Professionalisierung |
| Lern-/Lehrform / Type of program                   | Vorkenntnisse / Previous knowledge |
|                                                   | Examination | Time of examination: end of semester | Type of examination: written exam |
| Final exam of module                               | Course type: Lecture |
|                                                   | SWS: 4.00 |
| Frequency                                          | Workload attendance: 56 h |
### wir500 - Torts Law / Law of Property

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<tr>
<td>Credit points</td>
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<td>Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt &gt; Aufbaumodule</td>
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### Contact person
- Module responsibility
  - Jürgen Taeger
- Authorized examiners
  - Die im Modul Lehrenden
  - Sebastian Louven
- Module counseling
  - Sebastian Louven

### Entry requirements
- none

### Skills to be acquired in this module
- The students understand the principles of property law (type coercion, abstraction principle, etc.),
- know transmission forms of ownership and property as well as claims arising from this,
- understand the scheme of tort law and strict liability.

### Module contents
The module gives students an introduction to tort law and property law. The non-contractual liability law represents the basic requirement to be able to understand from a business perspective cross-cutting issues, such as professional and manager liability. Subject matter are obligations for compensation for damage to non-contractual basis (torts). Furthermore, for the functioning of a market oriented economic system mapping, the content and the marketability of the property rights are of key importance and should be learned by the students. Property Law is essentially concerned with the legal relations of persons to things and the relevant obligations and rights arising from property and possessions.

**Topics of the module:**
- History, function and basic concepts of the non-contractual liability law; Basic and special facts of tort (no-fault) liability in BGB (§§ 823 et seq.); Liability facts outside the BGB (E.g. § 1 Prod HG, § 1 UWG, § 35 GWB, § 97 of the Copyright Act, § 139 of the Patent Law); Producer and product liability; Strict claim bases outside the BGB (UmwHaftG, WHG... Liability in genetic engineering, pharmaceutical, nuclear and data protection law); Concept of damage and damage calculation; Introduction to the basic concepts of property law; Acquisition and loss of possession and ownership; Backup and exploitation rights; Rem rights of use.

### Reader's advisory
- Links: [http://www.privatrecht.uni-oldenburg.de/](http://www.privatrecht.uni-oldenburg.de/)
- Language of instruction: German
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Reference text: The visit following exercises is encouraged: Exercise for specialization in civil law
- Modullevel: AM (Aufbaumodul)
- Modulart: Pflicht

### 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>
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<tbody>
<tr>
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<td>end of semester</td>
<td>written exam</td>
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### Course type

<table>
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### Total time of attendance for the module
- 84 h
wir510 - Labour Law / Atypical Employment Contracts

**Module label**
Labour Law / Atypical Employment Contracts

**Module code**
wir510

**Credit points**
6.0 KP

**Workload**
180 h

**Used in course of study**
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Aufbaumodule

**Contact person**
Module responsibility
- Christiane Brors

Authorized examiners
- Niklas Füllborn

**Entry requirements**

**Skills to be acquired in this module**
Based on the lecture “Fundamentals of labour law” the students get taught a detailed knowledge of atypical employment contracts and the collective labour law for solving legal problems. In this context the students will deal with national and european regulations.

For that matter the students will:
- understand the sociopolitical meaning of the regulations,
- be able to solve legal problems in the contexts named before,
- realize the meaning and effect of the collective labour law on individual labour law

**Module contents**
Atypical employment:
- Meaning of atypical employment
- Specifics of the part-time employment (European regulations, TzBfG, latest jurisdictions and literature of latest problems)
- Specifics of temporary limited employment contracts (European regulations, TzBfG, latest jurisdictions and literature of latest problems)
- Specifics of personnel leasing (European regulations, TzBfG, latest jurisdictions and literature of latest problems)
- Collective labour law
- Meaning and development of the collective labour law, right of association, collective bargaining law, right to strike, overview of industrial constitution and co-determination law

**Reader's advisory**
Reichold, Arbeitsrecht, 5. Auflage, 2016
Additional literature will be announced in the lectures.

**Links**

**Languages of instruction**

**Duration (semesters)**
1 Semester

**Module frequency**
halbjährlich

**Module capacity**
unlimited

**Modullevel**
Abschlussmodul (Abschlussmodul)

**Modulart**
Ergänzung/Professionalisierung

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

**Vorkenntnisse / Previous knowledge**

**Examination**
Time of examination
written exam

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

**Course type**

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<tr>
<td>Exercises</td>
<td>2.00</td>
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**Total time of attendance for the module**
56 h
### Akzentsetzungsmodule

**wir032 - Managerial Accounting**

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<tr>
<td>Module code</td>
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**Used in course of study**
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Akzentsetzungsmodule
- Fach-Bachelor Mathematik > Nebenfachmodule
- Fach-Bachelor Wirtschaftsinformatik > Akzentsetzungsmodule
- Fach-Bachelor Wirtschaftswissenschaften > Basismodule
- Zwei-Fächer-Bachelor Wirtschaftswissenschaften > Basismodule

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

**Entry requirements**

**Skills to be acquired in this module**
This course is an introduction to the use of accounting information by managers for decision-making, planning and control. It is designed to equip students with the concepts and techniques of management accounting for identifying and resolving strategic issues faced by managers in various business contexts.

**Module contents**
See leading textbook

**Reader's advisory**
Seal et al., Management Accounting, Mcgraw-Hill Education Ltd, 5. Edition

**Links**

**Language of instruction**
English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modullevel**
BC (Basiscurriculum)

**Modulart**
Pflicht

### Lern-/Lehrform / Type of program

### Vorkenntnisse / Previous knowledge

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**Total time of attendance for the module**
56 h
## wir041 - Introduction to economics

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### Used in course of study
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Akzentsetzungsmodul
- Fach-Bachelor Mathematik > Nebenfachmodule
- Fach-Bachelor Nachhaltigkeitsoekonomik > Basismodule
- Fach-Bachelor Wirtschaftswissenschaften > Basismodule
- Zwei-Fächer-Bachelor Wirtschaftswissenschaften > Basismodule

### Contact person
- Module responsibility: Christoph Böhringer
- Module counseling: Dennis Drews, Ulrich Scheele, Anelise Rahmeier Seyffarth, Jan Schneider

### Entry requirements
- none

### Skills to be acquired in this module
- By the end of the course, students shall:
  - be aware of the fundamental principles of economics
  - be able to approach basic questions of economic policy by applying concise economic reasoning and graphical intuition.

### Module contents
The course introduces students to economic thinking and gives an elementary overview of the fundamental themes in economics. Key causal relationships will be verbally, analytically and graphically elucidated and underpinned with real-world examples.

Main contents:
- Introduction to economic thinking;
- Explanation of basic concepts of economic theory;
- Economic cycle and national product;
- Interdependence and trade;
- Functioning and efficiency of markets;
- Market failures and government activity;
- Firms behavior in markets with diverse structures;
- Foundations of game theory.

### Reader’s advisory

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

### Language of instruction
- German

### Duration (semesters)
- 1 Semester

### Module frequency
- jährlich

### Module capacity
- unlimited

### Reference text
The module consists of lectures and tutorials. The contents of the course will be taught in the lecture. The tutorial sessions are aimed at solving problem sets or exercises to deepen students understanding. Lecture notes and other relevant materials will be uploaded to the learning management system (Stud IP).

### Modullevel
- BM (Basismodul)

### Modulart
- Pflicht

### Vorkenntnisse / Previous knowledge

### Examination

<table>
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<th>Type of examination</th>
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<td>written exam; voluntary contributions that improve grades may undertaken as 'portfolio-presentations'</td>
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<td>Examination</td>
<td>Time of examination</td>
<td>Type of examination during tutorials</td>
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**Total time of attendance for the module**

56 h
wir070 - Principles of Marketing

Module label Principles of Marketing

Module code wir070

Credit points 6.0 KP

Workload 180 h

Used in course of study
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Akzentsetzungsmodule
- Fach-Bachelor Wirtschaftsinformatik > Akzentsetzungsmodul
- Fach-Bachelor Wirtschaftswissenschaften > Aufbaumodule
- Master of Education (Wirtschaftspädagogik) Wirtschaftswissenschaften > Mastermodule
- Zwei-Fächer-Bachelor Wirtschaftswissenschaften > Aufbaumodule

Contact person
Module responsibility
- Thorsten Raabe

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:
- recognize and provide solutions to challenges in market-oriented business management
- reflect on market-oriented business management with regard to practise, as well as related societal and ethical implications
- actively participate in scholarly marketing discourse
- build their own capacities to acquire knowledge and skills within the discipline

Module contents
The module focuses on the fundamentals of marketing in the sense of market-orientated management by linking philosophy and theoretical connections, as well as the necessary analytical and methodical knowledge with concrete case studies.

Reader's advisory

Links

Language of instruction German

Duration (semesters) 1 Semester

Module frequency jährlich

Module capacity unlimited

Modullevel AC (Aufbaucurriculum)

Modulart Wahlpflicht

Lern-/Lehrform / Type of program

Vorkenntnisse / Previous knowledge

Examination Time of examination Type of examination
Final exam of module end of term written exam; voluntary contributions that improve grades may undertaken as 'portfolio-presentations' during tutorials

Course type Comment SWS Frequency Workload attendance
Lecture 2.00 28 h
Seminar und Tutorium 2.00 WiSe 28 h

Total time of attendance for the module 56 h
**wir081 - Production**

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<td>Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt &gt; Akzentsetzungsmodule</td>
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<td></td>
<td>Fach-Bachelor Mathematik &gt; Nebenfachmodule</td>
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<td></td>
<td>Fach-Bachelor Wirtschaftswissenschaften &gt; Aufbaumodule</td>
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**Contact person**

- Module responsibility
  - Christian Busse

**Entry requirements**

**Skills to be acquired in this module**

**Module contents**

**Reader's advisory**

**Links**

**Language of instruction** German

**Duration (semesters)** 1 Semester

**Module frequency**

**Module capacity** unlimited

**Modullevel** ---

**Modulart** je nach Studiengang Pflicht oder Wahlpflicht

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

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
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**Course type**

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<td>Tutorial</td>
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<tr>
<td>Seminar</td>
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**Total time of attendance for the module** 56 h
## wir082 - Corporate Finance

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<td>* Fach-Bachelor Wirtschaftswissenschaften &gt; Akzentsetzungsmodulle</td>
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<td>* Zwei-Fächer-Bachelor Wirtschaftswissenschaften &gt; Aufbaumodule</td>
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<td>* Zwei-Fächer-Bachelor Wirtschaftswissenschaften &gt; Schwerpunkt Management und Ökonomie</td>
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<tr>
<td>Contact person</td>
<td>Module responsibility</td>
</tr>
<tr>
<td></td>
<td>» Jörg Prokop</td>
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<tr>
<td>Authorized examiners</td>
<td>* Die im Modul Lehrenden</td>
</tr>
<tr>
<td>Entry requirements</td>
<td>Students</td>
</tr>
<tr>
<td>Skills to be acquired in this module</td>
<td>* understand the role corporate finance plays in today’s business environment,</td>
</tr>
<tr>
<td></td>
<td>* are able to make consistent investment decisions based on established financial models both under certainty and under uncertainty,</td>
</tr>
<tr>
<td></td>
<td>* are able to place these models in within the broader context of economic theory, including both neoclassical theory and principal-agent theory,</td>
</tr>
<tr>
<td></td>
<td>* are able to assess the limitations of these models,</td>
</tr>
<tr>
<td></td>
<td>* analyze firm’s main sources of (long-term) financing.</td>
</tr>
<tr>
<td>Module contents</td>
<td>Course outline:</td>
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<tr>
<td></td>
<td>1. Introduction</td>
</tr>
<tr>
<td></td>
<td>2. Valuation and Capital Budgeting</td>
</tr>
<tr>
<td></td>
<td>3. Risk and Return</td>
</tr>
<tr>
<td></td>
<td>4. Long-Term Financing</td>
</tr>
<tr>
<td></td>
<td>This course is an introduction to corporate finance. It covers typical tools and techniques used in making investment and financing decisions, and it provides insights into their theoretical foundations. The concept of time value of money and net present value is discussed in detail, first under certainty, and then in the presence of uncertainty. We will examine the relationship between an investment's risk and its return, and discuss ways to derive risk-adjusted cost of equity capital. In addition, the course provides insights into firms' main sources of (long-term) financing.</td>
</tr>
<tr>
<td></td>
<td>The topics covered in this course are relevant for financial decision-making in various areas of business management, including operations management, marketing, and in particular corporate strategy.</td>
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<tr>
<td>Reader's advisory</td>
<td>Main textbook:</td>
</tr>
<tr>
<td></td>
<td>Hillier, Ross, Westerfield, Jaffe &amp; Jordan, Corporate Finance, current edition, McGraw-Hill (especially chapters 1, 2, 4-10, 14).</td>
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<tr>
<td></td>
<td>Supplementary readings:</td>
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<tr>
<td></td>
<td>Berk &amp; DeMarzo, Corporate Finance, current edition, Boston (Mass.).</td>
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<td></td>
<td>Brealey, Myers &amp; Allen, Principles of Corporate Finance, current edition, Boston (Mass.).</td>
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<td><a href="http://www.uni-oldenburg.de/fiwi_bbl/">http://www.uni-oldenburg.de/fiwi_bbl/</a></td>
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<td>Module capacity</td>
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<td>Module level</td>
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<td>Modulart</td>
<td>je nach Studiengang Pflicht oder Wahlpflicht</td>
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<td>Lern-/Lehrform / Type of program</td>
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<td>Vorkenntnisse / Previous knowledge</td>
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<td>Tutorial</td>
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**Total time of attendance for the module** 56 h
**wir090 - Human Resource Management**

**Module label**  
Human Resource Management

**Module code**  
wir090

**Credit points**  
6.0 KP

**Workload**  
180 h

**Used in course of study**
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Akzentsetzungsmodul
- Fach-Bachelor Wirtschaftswissenschaften > Akzentsetzungsmodul
- Master of Education (Wirtschaftspädagogik) Wirtschaftswissenschaften > Mastermodule
- Zwei-Fächer-Bachelor Wirtschaftswissenschaften > Aufbaumodule
- Zwei-Fächer-Bachelor Wirtschaftswissenschaften > Schwerpunkt Management und Ökonomie

**Contact person**

**Module responsibility**
- Jörg Prokop
- Thomas Breisig

**Authorized examiners**
- Die im Modul Lehrenden

**Module counseling**
- Mareike Michel
- Thomas Breisig

**Entry requirements**

**Skills to be acquired in this module**  
Upon completion of the module (two complementary lectures), students will be able to:

- understand the complex issues, challenges and fields of action in organisational Human Resource (HR) Management;
- analyse, interpret and manage HR issues within heterogeneous fields of stakeholders and environments;
- effectively analyse and apply HR instruments according to the specific practical context;
- develop skills to self-reflection by dealing with theoretical as well as practical issues in HR Management and are able to press their point within the scientific discussion;
- are able to locate a specific research question within the scientific discussion in the field of Human Resource Management and to interlink, reflect and evaluate it accordingly.

By attending the non-compulsory tutorials and participating in lecture discussions, students can develop their own position on the inter-linkages between theoretical approaches and practical courses of action. Students will thus be able to identify problems, analyse them critically, and develop solutions. As they have the opportunity to work in small groups within the tutorials and to participate during lecture discussions, students may also learn to handle different points of view and discuss constructively. Overall they will be prepared for the specific requirements faced in the field of HR Management.

**Module contents**

Students develop theoretical as well as practical insights into the backgrounds and specific characteristics of "Human Resource" Management, in particular the following:
- origins and theoretical basis
- development and framework requirements
- workforce planning
- recruitment and selection
- work organisation
- working time organisation
- leadership
- performance reviews
- training and development
- compensation
- staff reduction

**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
<table>
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### Lern-/Lehrform / Type of program

<table>
<thead>
<tr>
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<th>Practical experience in HR Management; Basic modules in business administration</th>
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### Examination

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<th>At the end of the lecture period and at the end of the semester</th>
<th>written exam</th>
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<th>Comment</th>
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<th>Frequency</th>
<th>Workload attendance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecture</td>
<td>4.00</td>
<td></td>
<td></td>
<td>56 h</td>
</tr>
<tr>
<td>Exercises</td>
<td>2.00</td>
<td></td>
<td>SuSe and WiSe</td>
<td>28 h</td>
</tr>
</tbody>
</table>

### Total time of attendance for the module

| 84 h |
The goal of the course is that students are able to:
- know and understand basic concepts, instruments, and theories of strategic management
- analyze company strategies by applying conceptual frameworks
- understand the advantages and disadvantages of common instruments and models and critically evaluate their applicability
- independently develop strategic options and derive recommendations for their implementation in real-life settings

The course offers a comprehensive overview of the models and instruments of strategic management. The first part of the course introduces important concept and models of strategic management and discusses their application using examples from corporate practice. Central topics that are being discussed in this context are the relation between firm strategies and competitive advantage, strategy analysis, strategy formulation, strategy implementation, and strategies in the context of internationalization and innovation. In the second part of the course, students apply and deepen their knowledge by writing a thesis that analyzes the strategy of a specific company.


Language of instruction: German
Duration (semesters): 1 Semester
Module capacity: unlimited
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>Final exam of module</td>
<td>Thesis to be handed in at the end of semester</td>
<td>Thesis</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>2.00</td>
<td></td>
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<td>28 h</td>
</tr>
<tr>
<td>Exercise or tutorial</td>
<td>2.00</td>
<td>WiSe</td>
<td></td>
<td>28 h</td>
</tr>
<tr>
<td>Total time of attendance for the module</td>
<td></td>
<td></td>
<td></td>
<td>56 h</td>
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</table>
### wir110 - Macroeconomic Theory

<table>
<thead>
<tr>
<th>Module label</th>
<th>Macroeconomic Theory</th>
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<tbody>
<tr>
<td>Module code</td>
<td>wir110</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></td>
</tr>
<tr>
<td></td>
<td>Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt &gt; Akzentsetzungsmodul</td>
</tr>
<tr>
<td></td>
<td>Fach-Bachelor Nachhaltigkeitsökonomik &gt; Basismodule</td>
</tr>
<tr>
<td></td>
<td>Fach-Bachelor Wirtschaftswissenschaften &gt; Aufbaumodule</td>
</tr>
<tr>
<td></td>
<td>Zwei-Fächer-Bachelor Wirtschaftswissenschaften &gt; Aufbaumodule</td>
</tr>
<tr>
<td>Contact person</td>
<td>Module responsibility</td>
</tr>
<tr>
<td></td>
<td>Hans-Michael Trautwein</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>Jürgen Bitzer</td>
</tr>
<tr>
<td>Entry requirements</td>
<td>Skills to be acquired in this module</td>
</tr>
<tr>
<td></td>
<td>At the end of the course, successful students:</td>
</tr>
<tr>
<td></td>
<td>• understand the interdependence of market processes and economic policy in the subsystems of the economy,</td>
</tr>
<tr>
<td></td>
<td>• avoid fallacies of composition in the nexus of microeconomics and macroeconomics,</td>
</tr>
<tr>
<td></td>
<td>• use macroeconomics as a tool to analyse current economic and political issues,</td>
</tr>
<tr>
<td></td>
<td>• translate economic problems into models that describe macroeconomic causalities and interdependencies by</td>
</tr>
<tr>
<td></td>
<td>reasonable reductions of complexity,</td>
</tr>
<tr>
<td></td>
<td>• interpret selected data in the light of macroeconomic theories.</td>
</tr>
</tbody>
</table>

### Module contents

The course starts with an introduction to the principles of national accounting which serve as point of departure for the presentation of basic macroeconomic models in short-term, medium-term and long-term perspectives.

**Short-term:** Consumption, saving, investment and finance in the closed-economy IS/LM framework.

**Medium-term:** Labour supply & demand, production and inflation in the AS/AD framework and extensions to open-economy analysis.

**Long-term:** capital accumulation, technical progress and economic growth in different approaches. The basic models are presented in words, algebra and diagrams with the aid of case studies and other exemplary material.

### Reader's advisory


### Links

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

### Language of instruction

German

### Duration (semesters)

1 Semester

### Module frequency

jährlich

### Module capacity

unlimited

### Reference text

The module combines lectures and tutorials. The lectures present the contents in terms of macroeconomic models and their contexts, while the tutorials serve to improve the understanding of the models by way of exercises. Course materials are uploaded on the Stud.IP website of the module.

### Modullevel

AC (Aufbaucurriculum)

### Modulart

Pflicht

### 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>Final exam of module</td>
<td>end of term</td>
<td>written exam; voluntary contributions that improve grades may undertaken as 'portfolio-presentations' during tutorials</td>
</tr>
</tbody>
</table>

<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>3.00</td>
<td></td>
<td>42 h</td>
</tr>
<tr>
<td>Exercises</td>
<td></td>
<td>1.00</td>
<td></td>
<td>14 h</td>
</tr>
</tbody>
</table>

Total time of attendance for the module

56 h
**wir120 - Microeconomic Theory**

**Module label**
Microeconomic Theory

**Module code**
wir120

**Credit points**
6.0 KP

**Workload**
180 h

**Used in course of study**
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Akzentsetzungsmodul
- Fach-Bachelor Nachhaltigkeitsökonomik > Basismodule
- Fach-Bachelor Wirtschaftswissenschaften > Aufbaumodule
- Zwei-Fächer-Bachelor Wirtschaftswissenschaften > Aufbaumodule

**Contact person**
Module responsibility
- Carsten Helm

Authorized examiners
- Die im Modul Lehrenden

Module counseling
- Dennis Drews
- Jasper Meya

**Entry requirements**
Students
- Understand the relevance of microeconomics as a method for analysing economic interactions and for understanding the behaviour of typical agents.
- Are proficient in microeconomics at an intermediate level, and can put microeconomic issues in the context of scientific discussions.
- Can apply microeconomic methods and critically question them.
- Can exchange themselves in teams about microeconomic problems, develop solutions together, and can put them forward in the scientific debate.

**Module contents**
- Definition und description of microeconomics
- Household theory (budget, preferences, utility, optimal consumption plan, demand)
- Theory of the firm (technology, costs, profit maximization, supply)
- Markets (perfect competition, monopoly, oligopoly)
- Market failure (external effects, public goods, asymmetric information)
- Game theory and behavioural economics

**Reader's advisory**

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

**Language of instruction**
German

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Reference text**
The module consists of a lecture and a tutorial. In the lecture the content of the module is presented. In the tutorial, these topics are discussed and practiced by means of exercises.

**Modullevel**
---

**Modultyp**
je nach Studiengang Pflicht oder Wahlpflicht

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
<thead>
<tr>
<th>Time of examination</th>
<th>Type of examination</th>
</tr>
</thead>
<tbody>
<tr>
<td>at the end of the semester</td>
<td>Written exam; by solving the exercises in the tutorial, bonus points can be obtained</td>
</tr>
</tbody>
</table>

**Course type**

<table>
<thead>
<tr>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload attendance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecture</td>
<td>3.00</td>
<td>--</td>
<td>42 h</td>
</tr>
<tr>
<td>Tutorial</td>
<td>1.00</td>
<td></td>
<td>14 h</td>
</tr>
</tbody>
</table>

**Total time of attendance for the module**
56 h
**Skills to be acquired in this module**

The module introduces to the basics of Entrepreneurship. Upon completion of the module, students will be able to:

- understand the challenges of launching an enterprise,
- strategically analyse the structure of market
- understand how employees are able to behave like an entrepreneur in established enterprises
- develop innovative business ideas
- shape the key factors for realizing a business idea
- demonstrate a knowledge of the entrepreneurial process
- demonstrate a knowledge of cost accounting (especially break-even analysis, etc.) and will be able to calculate costs by themselves
- analyse and evaluate business models

**Module contents**

The module combines the lecture “Strategie und Entrepreneurship” with a tutorial. It investigates the challenges of launching enterprises and entrepreneurial behaviour in large companies as well. The content of the module follows the process of an entrepreneur. It starts with business ideas, their perception, and evaluation. In addition, it deals with the most important questions of development and management of new business models. The contents of the courses include the following topics:

- historical, institutional, and theoretical context
- development, evaluation, and pitching ideas
- business models
- building entrepreneurial teams
- entrepreneurship in large enterprises
- resources and finance
- management of growth

**Reader's advisory**


**Links**

http://www.uni-oldenburg.de/wire/entrepreneurship/lehrangebot/veranstaltungen/lehrangebot-wise-20162017/

**Language of instruction**

German

**Duration (semesters)**

1 Semester

**Module capacity**

unlimited

**Module frequency**

jährlich

**Reference text**

The lecture “Strategie und Entrepreneurship” must be attended in combination with the “Tutorium”.

**Modullevel**

---

**Modulart**

je nach Studiengang Pflicht oder Wahlpflicht

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

<table>
<thead>
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<th>Examination</th>
<th>Time of examination</th>
<th>Type of examination</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final exam of module</td>
<td>at the end of the semester</td>
<td>written exam</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>Course or seminar</td>
<td>2.00</td>
<td></td>
<td>WiSe</td>
<td>28 h</td>
</tr>
<tr>
<td>Tutorial</td>
<td>2.00</td>
<td></td>
<td></td>
<td>28 h</td>
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</table>

**Total time of attendance for the module**: 56 h
### wir220 - Taxation and Tax Law

<table>
<thead>
<tr>
<th><strong>Module label</strong></th>
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<tr>
<td><strong>Module code</strong></td>
<td>wir220</td>
</tr>
<tr>
<td><strong>Credit points</strong></td>
<td>6.0 KP</td>
</tr>
<tr>
<td><strong>Workload</strong></td>
<td>180 h</td>
</tr>
</tbody>
</table>

**Used in course of study**
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Akzentsetzungsmodule
- Fach-Bachelor Wirtschaftswissenschaften > Studienrichtung Betriebswirtschaftslehre
- Fach-Bachelor Wirtschaftswissenschaften > Studienrichtung Recht

**Contact person**
Module responsibility
- Jochen Dittmer

**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 and thorough knowledge of
- the income tax basics
- different types of income and their meaning
- the ongoing taxation of central legal forms and the specification of fiscal decision-making parameters.

**Module contents**
The course provides a deep insight into
- income tax, corporate tax and trade tax
- the impact of income taxes on the decision-making regarding the choice of a legal form
  - limited liability company/public holding company
  - sole proprietorship/partnership as well as limited partnership with a liability company as general partner
  - company split-up
- the dependence between the height of tax burden and accumulation/payout as well as the capital structure

**Reader's advisory**
Rose, Gerd & Watrin, Christoph (aktuelle Fassung): Band 1 Ertragsteuern: Einkommensteuer, Körperschaftsteuer, Gewerbesteuer
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 to the course. Required are:
- a collection of the most important tax laws (e.g. NWB-publisher) in current form.
- a loose-leaf collection of the tax regulations (e.g. Beck-publisher)

**Links**
**Language of instruction**
- German

**Duration (semesters)**
- 1 Semester

**Module frequency**
- jährlich

**Module capacity**
- unlimited

**Modullevel**
- SPM (Schwerpunktmodul)

**Modulart**
- Wahlpflicht

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

**Final exam of module**
- **End of semester**
- **Type of examination**

<table>
<thead>
<tr>
<th>Course type</th>
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<th>Type of examination</th>
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<tbody>
<tr>
<td>Lecture</td>
<td>end of semester</td>
<td>written exam</td>
</tr>
<tr>
<td>Seminar</td>
<td>Comment</td>
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<tr>
<td></td>
<td>4.00</td>
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**Total time of attendance for the module**
- 56 h
wir390 - Financial Management

Module label: Financial Management
Module code: wir390
Credit points: 6.0 KP
Workload: 180 h

Used in course of study:
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Akzentsetzungsmodule
- Fach-Bachelor Wirtschaftswissenschaften > Studienrichtung Betriebswirtschaftslehre
- Master of Education (Wirtschaftspädagogik) Wirtschaftswissenschaften > Mastermodule

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

Entry requirements:
Skills to be acquired in this module:
- Students
  - are able to determine a firm’s cost of capital using both single factor and multi factor models
  - understand how, and under which conditions, capital structure decisions influence firm value,
  - are able to assess how a firm’s dividend policy affects firm value,
  - analyze characteristics, advantages, and disadvantages of typical modes of long-term financing,
  - understand both the mechanics and the limits of financial models frequently used in decision making.

Module contents:
1 Introduction / Recap: Security Valuation
2 Investment Decisions Under Uncertainty
3 Capital Structure Decisions & Dividend Policy
4 Long-Term Financing

Reader's advisory:
Main textbook:
Alternative and supplementary readings:
Berk & DeMarzo, Corporate Finance, current edition, Boston (Mass.).
Brealey, Myers & Allen, Principles of Corporate Finance, current edition, Boston (Mass.).

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

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

Module level: ---
Modular: je nach Studiengang Pflicht oder Wahlpflicht
Lern-/Lehrform / Type of program: V+Ü or V+S

Vorkenntnisse / Previous knowledge:

<table>
<thead>
<tr>
<th>Examination</th>
<th>Time of examination</th>
<th>Type of examination</th>
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</thead>
<tbody>
<tr>
<td>Final exam of module</td>
<td>Typically at least one mid-term short exam and one final short exam within three weeks after the last lecture</td>
<td>Portfolio, consisting of at least two short written examinations (schriftlicher Kurztest) lasting about 30-45 min each</td>
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<table>
<thead>
<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
wir400 - Strategic and International Marketing

Module label: Strategic and International Marketing

Module code: wir400

Credit points: 6.0 KP

Workload: 180 h

Used in course of study:
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Akzentsetzungsmodule
- Fach-Bachelor Wirtschaftswissenschaften > Studienrichtung Betriebswirtschaftslehre
- Master of Education (Wirtschaftspädagogik) Wirtschaftswissenschaften > Mastermodule
- Master Wirtschaftsinformatik > Module der Wirtschaftswissenschaften (Fachbachelor)

Contact person:
- Module responsibility: Thorsten Raabe
- Authorized examiners: Die im Modul Lehrenden
- Module counseling: Sören Sundermann

Entry requirements:

Skills to be acquired in this module:
- Upon completion of the module, students will be able to:
  - recognize challenges facing marketing strategy in the field of markets and societies and draw conclusions for business management
  - elaborate and reflect upon the theoretical and conceptual foundations of strategic marketing planning
  - come up with examples that exemplify the systemic connection between strategic and instrumental marketing planning
  - discuss core assumptions of internationalization in the context of strategy planning and critically reflect upon its implications
  - build market research skills in an international context using different methods
  - develop their own perspectives on the conceptualization and implementation of international marketing strategies and advance them in discourses

Module contents:
- The core of the module is the application of strategic planning methods in Marketing. A broadened understanding of Marketing in the areas of competitors, market agents and stakeholder orientation will be substantiated in theoretical and practical-normative view. International marketing forms an integrated part of strategic marketing planning; its basics and internal conception are formulated precisely in this course.

Reader's advisory:
- Latest editions of:
  - Meffert, H., Marketing-Management, Analyse - Strategie - Implementierung, Wiesbaden
  - Kreikebaum H., Strategische Unternehmensplanung, Stuttgart/ Berlin/ Köln
  - Benkenstein, M., Strategisches Marketing, Stuttgart/ Berlin/ Köln

Links:
- Language of instruction: German
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Modullevel: AS (Akzentsetzung)
- Modulart: Wahlpflicht

Lern-/Lehrform / Type of program:

Vorkenntnisse / Previous knowledge:

Examination: Time of examination: Type of examination
- Final exam of module: end of term: written exam; voluntary contributions that improve grades may undertaken as 'portfolio-presentations' during tutorials

Course type: Comment: SWS: Frequency: Workload attendance
- Lecture: 2.00
- Tutorial: 2.00
- Seminar: 0 h
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<th>SWS</th>
<th>Frequency</th>
<th>Workload attendance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total time of attendance for the module</td>
<td></td>
<td></td>
<td></td>
<td>56 h</td>
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</table>
Module label: International and EU Economic Law

Module code: wir520

Credit points: 6.0 KP

Workload: 180 h

Used in course of study:
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Akzentsetzungsmodule
- kein Abschluss European Studies in Global Perspectives > Society, Economy and Politics

Contact person:
- Christine Godt (Module responsibility)
- William Sutton (Module counseling)

Entry requirements:

Skills to be acquired in this module:
- to examine and develop an understanding of the legal principles that underpin international and EU law, as well as the thereto related intricacies
- to apply those principles to solving legal problems
- to get acquainted with the relevant English legal terminology, and to apply it fluently.

Module contents:
- Introduction to international economic law (international legal foundations, subjects, sources, principles, relationship between international economic law and municipal law);
- History and institutions of international economic law;
- The law of the World Trade Organization;
- Constitutional matters of EU economic law;
- Harmonization in selected areas of EU private and economic law (e.g. health law, consumer protection, company law, intellectual property);
- EU competition law

Reader's advisory:

Links:
- Language of instruction: English
- Duration (semesters): 1 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Modullevel: MM (Mastermodul)
- Modular: Pflicht

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>written exam: end of semester</td>
<td>written exam or term paper</td>
</tr>
</tbody>
</table>

Course type: Course or seminar

SWS: 4.00

Frequency: WiSe

Workload attendance: 56 h
**wir530 - Corporate / Consumer Protection Law**

<table>
<thead>
<tr>
<th>Module label</th>
<th>Corporate / Consumer Protection Law</th>
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</thead>
<tbody>
<tr>
<td>Module code</td>
<td>wir530</td>
</tr>
<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>Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt &gt; Akzentsetzungsmodule</td>
</tr>
<tr>
<td>Contact person</td>
<td></td>
</tr>
<tr>
<td>Module responsibility</td>
<td></td>
</tr>
<tr>
<td>- Jürgen Taeger</td>
<td></td>
</tr>
<tr>
<td>Authorized examiners</td>
<td></td>
</tr>
<tr>
<td>- Die im Modul Lehrenden</td>
<td></td>
</tr>
<tr>
<td>- Sebastian Louven</td>
<td></td>
</tr>
<tr>
<td>Module counseling</td>
<td></td>
</tr>
<tr>
<td>- Sebastian Louven</td>
<td></td>
</tr>
<tr>
<td>Entry requirements</td>
<td>none</td>
</tr>
<tr>
<td>Skills to be acquired in this module</td>
<td>The students:</td>
</tr>
<tr>
<td></td>
<td>- have basic knowledge in corporate and consumer protection law,</td>
</tr>
<tr>
<td></td>
<td>- Can determine individual company forms and detect adhesion problems,</td>
</tr>
<tr>
<td></td>
<td>- know the basic rights of consumers and know the implementation of the rights of the consumer</td>
</tr>
<tr>
<td>Module contents</td>
<td>In the lecture and the seminar basic knowledge of corporate and consumer protection law will be taught. In economic life, choosing the optimal legal form of a company is usually based on the need to protect private assets. Therefore, for the limitation of liability to the business property knowledge of the legal forms is essential. In relation of the company to its customers, it is also necessary to know them from the legal rights and obligations. In particular, the consumer protection law plays in this context an important role, the contents of which are handled by seminar papers. Topics of the module: Civil law (GbR internal / external GbR); the general partnership (OHG); Legal status of the general partner / limited partners of the KG; the mixed type of GmbH &amp; Co. KG; Overview of other companies (e.g. partnership); the law of associations; The law of corporate bodies; the law of GmbH / UG; the corporation / SE; the cooperative. In the seminar the consumer's rights are discussed. The module will enable students to perform an independent assessment of complex legal relationships in the economy.</td>
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<tr>
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### wir083 - Purchasing, Operations, and Logistics Management

**Module label**: Purchasing, Operations, and Logistics Management

**Module code**: wir083

**Credit points**: 6.0 KP

**Workload**: 180 h

**Used in course of study**
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Akzentsetzungsmodule
- Fach-Bachelor Wirtschaftsinformatik > Aufbaumodule
- Fach-Bachelor Wirtschaftswissenschaften > Aufbaumodule
- Master of Education (Wirtschaftspädagogik) Wirtschaftswissenschaften > Mastermodule
- Zwei-Fächer-Bachelor Wirtschaftswissenschaften > Aufbaumodule
- Zwei-Fächer-Bachelor Wirtschaftswissenschaften > Schwerpunkt Management und Ökonomie

**Contact person**

- **Module responsibility**: Christian Busse
- **Authorized examiners**: Die im Modul Lehrenden
- **Module counseling**: Sina Duensing

**Entry requirements**

**Skills to be acquired in this module**: Students obtain an overview of the most important operational functions of an industrial or service company. These are procurement, production and logistics. Students will get to know typical operational challenges and familiarize themselves with established approaches and methods for analyzing and improving procurement, production and logistics operations.

**Module contents**: The module comprises a lecture (course number 2.02.231) and an accompanying tutorial (course numbers 2.02.231a to 2.02.231j). The lecture is based on the textbook "Grundzüge der Beschaffung, Produktion und Logistik" by Kummer, Grün und Jammernegg in the third edition of 2013 and the associated workbook, as well as partly on the textbook "Operations Management: Konzepte, Methoden und Anwendungen" by Thonemann in the third edition of 2015. The purpose of the lecture is to explain the fundamental problems and their solutions theoretically. The tutorials focus on application and practice and offer time for questions. There are no formal or content-related participation or entrance requirements.

**Reader’s advisory**

**Links**

- **Language of instruction**: German
- **Duration (semesters)**: 1 Semester
- **Module frequency**: unlimited
- **Reference text**: The module takes place in the summer semester. Please refer to the syllabus available via Stud.IP for a more detailed description of content and procedure.

**Modullevel**: ---

**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**: 56 h
mat990 - Mathematics for Economists

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Contact person

Module responsibility
- Angelika May

Authorized examiners
- Die im Modul Lehrenden
- Die Modulverantwortlichen

Module counseling
- Peter Krug

Entry requirements

Skills to be acquired in this module
Students internalize basic mathematical concepts and methods from analysis and matrix calculation and their applications in economics.

Professional competence
The students:
- are proficient in the mathematical fundamentals relevant to economics
- master methods for solving equations and inequalities
- master differential calculus for one and two variables and can integrate
- are able to reliably determine local and global extreme points for functions of one and two variables.

Methodological competence
The students:
- analyse formal contexts
- understand the formal mathematical language
- structure problems from the economic sciences and justify their solutions.

Social competence
The students:
- construct solutions to given problems in groups
- accept criticism and see it as an aid.

Self-competence
The students:
- reflect their actions in establishing solutions
- deepen the presented mathematical concepts in exercises and add them to their actions.

Module contents
Basics in real Arithmetic, Rules for Matrix Arithmetic
Linear equations, linear inequalities and systems of those, quadratic equations, financial mathematics (interest rates and present values, pension calculation)
Calculus for functions of one variable: derivation rules for power functions, exp and ln, indefinite integral, applications of integral calculus (density function, ordinary differential equations), single-variable optimization (stationary points, extreme-value theorem, local and global extreme points),
Approximation methods (linear approximation, Taylor series with Lagrange remainder)
Functions of two variables (partial derivatives, total differential), Tools for comparative statics : (elasticity of substitution, homogeneous and homothetic functions), multivariable optimization tasks (local and global extremes, extremes under constraints)

Reader's advisory
Begleitend:
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| Total time of attendance for the module | 56 h |
**wir221 - Introduction in Business Taxation**

**Module label**: Introduction in Business Taxation  
**Module code**: wir221  
**Credit points**: 6.0 KP  
**Workload**: 180 h

**Used in course of study**
- Fach-Bachelor Betriebswirtschaftslehre mit juristischem Schwerpunkt > Akzentsetzungsmodule
- Fach-Bachelor Wirtschaftswissenschaften > Studienrichtung Betriebswirtschaftslehre
- Fach-Bachelor Wirtschaftswissenschaften > Studienrichtung Recht

**Contact person**

**Entry requirements**

**Skills to be acquired in this module**

**Module contents**

**Reader's advisory**

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

**Module capacity**: unlimited  
**Modulart**: je nach Studiengang Pflicht oder Wahlpflicht

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

**Previous knowledge**

**Examination**
- **Final exam of module**: KL
  - **Type of examination**: KL

**Course type**: Lecture  
**SWS**: 4.00  
**Frequency**: SuSe or WiSe  
**Workload attendance**: 56 h
### Abschlussmodul

**bam - Bachelor’s Thesis Module**

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**Contact person**

- Module responsibility
  - Thorsten Raabe
  - Thomas Breisig
  - Reinhard Pfriem
  - Heinz Welsch
  - Christiane Brors
  - Hans-Michael Trautwein
  - Alexander Nicolai
  - Christoph Böhringer
  - Niko Paech
  - Jürgen Bitzer
  - Christine Godt

**Authorized examiners**

- in Bearbeitung

**Entry requirements**

**Skills to be acquired in this module**

**Module contents**

**Reader's advisory**

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

**Vorkenntnisse / Previous knowledge**

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- Colloquium

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