

Note:

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Curriculum for the
Bachelor's Programme in Management and Economics
at the University of Innsbruck School of Management and
Faculty of Economics and Statistics of the University of Innsbruck

(New release 2025)

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§ 1 Allocation of the study programme

Pursuant to §54 para. 1 Universities Act 2002, the Bachelor's Programme in Management and Economics is allocated to the group of social and economic study programmes.

§ 2 Admission

Admission to the degree programme is granted by the Rectorate in accordance with the provisions of the Universities Act 2002 - UG on admission to bachelor's programmes.

§ 3 Qualification profile

- (1) The Bachelor's Programme in Management and Economics serves to provide academic professional training in the social and economic sciences and to qualify students for professional activities that require the application of scientific knowledge and methods. As an academic degree programme, its core consists of teaching the theories, methods and instruments of management and economics. The findings of gender research are also taken into account.
- (2) In addition to subject-specific skills, the Bachelor's Programme in Management and Economics also promotes extracurricular social and personal skills in the modules, such as analytical and problem-solving skills, communication and cooperation skills, presentation skills, digital skills, social commitment and awareness of sustainability.
- (3) The educational objective of the bachelor's programme is to provide graduates with scientifically sound, theory- and method-based problem-solving skills. This problem-solving competence should enable them to work on relevant problems in business administration and economics in their respective professional fields in a scientifically sound and practice-orientated manner. As academically trained experts in the field of economics, they have a broad range of qualifications that enable them to work in various professional fields.
- (4) The Bachelor's Programme in Management and Economics prepares students in a special way for planning, analysing and advisory activities in companies of various sizes and sectors, including freelance activities and for activities in public administrations, associations, chambers, interest groups, non-profit organisations and the media as well as for activities in teaching and research institutions.
- (5) The Bachelor's Programme in Management and Economics can be completed with the specialisation in management or the specialisation in economics.
- (6) Graduates of the bachelor's programme with the specialisation in management are able to
 - act professionally on the basis of sound knowledge of the methods and instruments of management in the companies, organisations and institutions mentioned in paragraph 4 and identify and solve problems independently;
 - take up management functions, such as planning, implementing and controlling business processes;
 - take responsibility for the professional development of individuals and groups;
 - systematically draw on empirical data when solving practical problems and interpret and utilise this data appropriately;
 - reflect on the social, ethical and diversity-related implications of their professional actions;
 - understand new scientific findings in business administration appropriately on the basis of their specialist and methodological knowledge and skills and take up an advanced master's programme.
- (7) Graduates of the bachelor's programme with the specialisation in economics are able to
 - apply economic specialised and methodological knowledge in a well-founded and practice-oriented manner in the professional fields mentioned in para. 4;
 - scientifically support, help shape and implement economic policy and business decisions;
 - identify and analyse economic problems and contribute to their solution based on evidence;
 - find, analyse and interpret the empirical data relevant to solving economic problems;

- reflect on the social, ethical and diversity-related implications and the sustainability of their actions;
- understand new scientific findings in economics appropriately on the basis of their specialist and methodological knowledge and skills and to take up an advanced Master's programme.

§ 4 Scope and duration

- (1) The Bachelor's Programme in Management and Economics covers 180 ECTS-Credits. This corresponds to a duration of the study programme of six semesters.
- (2) The study programme is structured in modules.

§ 5 Language

The courses and the associated examinations of the following modules are offered in English:

- a. Elective Module: SBWL Management Accounting (Advanced)
- b. Elective Module: International Economics: International Trade Theory and Policy
- c. Elective Module: International Monetary Economics and International Institutions
- d. Elective Module: SVWL Econometrics & Data Science (Fundamentals)
- e. Elective Module: SVWL Econometrics & Data Science (Advanced)
- f. Elective Module: Digital Business
- g. Elective Module: Data Analytics
- h. Elective Module: International Management I
- i. Elective Module: International Management II

§ 6 Types of courses and maximum number of students per course

- (1) Courses without continuous performance assessment:
Lectures (VO) are courses held in lecture format. They introduce the research areas, methods and schools of thought for a given subject. No maximum number of students per course.
- (2) Courses with continuous performance assessment:
 1. **Working Groups (AG)** serve to treat a topic in collective fashion, examining the theories, methods and techniques of an area using group work. Maximum number of students: 20
 2. **Proseminars (PS)** introduce students interactively to a subject area and impart knowledge and methods of scientific working. Maximum number of students: 40.
 3. **Seminars (SE)** provide in-depth study of contents, methods and techniques of a specialist area including presentations and discussions. Maximum number of students: 30; exception: Seminar with Bachelor's Thesis: 20.
 4. **Tutorials (UE)** focus on the practical treatment of concrete scientific tasks within an area. Maximum number of students: 25.
 5. **Lecture-tutorials (VU)** focus on the practical treatment of concrete scientific tasks that are discussed during the lecture parts of the course. Maximum number of students: 160.

§ 7 Allocation of places in courses with a limited number of participants

In courses with a limited number of participants, course places are allocated as follows:

1. Each student on this study programme is allocated a quota of two times 1000 points at the beginning of the registration period for the courses of the respective semester, which expires after the end of the registration period for the courses of the respective semester.
2. Each student can allocate as many points as he or she wishes from his or her initial allocation of 1000 points to courses of his or her choice, thereby expressing his or her preferences for the first round of allocation of course places.

3. Each student is allocated course places in modules up to a maximum of 30 ECTS-Credits, for which he or she fulfils the registration requirements for the courses of the module, according to the number of points allocated to the respective courses from the first quota.
4. Each student can allocate as many points as he or she wishes from his or her second quota of 1000 points to courses of his or her choice, thus expressing his or her preferences for the second round of allocation of course places.
5. Each student shall be allocated course places in modules for which he or she fulfils the registration requirements for the courses of the module and which were not allocated in the course of the procedure pursuant to no. 2 and 4 according to the number of points allocated to the respective courses from the second point quota.
6. The total number of course places allocated in the procedure pursuant to no. 1 to 5 may not exceed the number of course places required to complete a degree programme amounting to 30 ECTS-Credits in the respective semester.
7. Those students who have been awarded fewer course places in the procedure described under no. 1 to 5 than are required to complete a degree programme amounting to 30 ECTS-Credits in the respective semester shall be allocated the course places not awarded in the procedure described under no. 1 to 5 by lottery.
8. In the course of the procedure described in no. 1 to 7, each student shall be allocated exactly as many course places as are required for the 30 ECTS credits in the respective semester.

§ 8 Structure of the study programme

- (1) Compulsory modules: In the core and support area, compulsory modules totalling 120 ECTS-Credits must be completed in accordance with §10 para. 1.

| | Compulsory Modules | h | ECTS-Credits |
|-----|--|----------|---------------------|
| | Introduction | | |
| 1. | Introduction to Management | 4 | 7.5 |
| 2. | Introduction to Economics | 4 | 7.5 |
| | Core Programme in Management | | |
| 3. | Accounting 1: Financial Accounting | 4 | 7.5 |
| 4. | Accounting 2: Cost Accounting | 4 | 7.5 |
| 5. | Fundamentals of Management: Management of Productive Processes | 3 | 5 |
| 6. | Fundamentals of Management: Organisation and HR | 3 | 5 |
| 7. | Fundamentals of Management: Strategy and Marketing | 3 | 5 |
| 8. | Fundamentals of Management: Financial Management | 3 | 5 |
| 9. | Information Systems and Digital Transformation | 4 | 7.5 |
| | Core Programme in Economics | | |
| 10. | Theory of Economic Decisions: Decisions and Strategies | 4 | 5 |
| 11. | Fundamentals of Macroeconomics | 4 | 5 |
| 12. | Economics of the Public Sector | 4 | 5 |
| | Support Area | | |
| 13. | Mathematics | 4 | 7.5 |
| 14. | Statistical Data Analysis | 4 | 7.5 |
| 15. | Law for Management and Economics | 3 | 5 |

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| 16. | Foreign Business Language | 4 | 7.5 |
| | Interdisciplinary Links | | |
| 17. | Understanding Business and Economy – an Integrated Perspective | 2 | 5 |
| | Bachelor's Thesis | | |
| 18. | Seminar with Bachelor's Thesis | 1 | 15 |

(2) Specialisations:

Students choose between the Specialisation in Management and the Specialisation in Economics. This choice must be made at the latest after successful completion of three of the seven modules from the Management Core Area in accordance with §10 para. 1 no. 3-9 and two of the modules from the Economics Core Area in accordance with §10 para. 1 no. 10 – 12 and must be declared in writing to the Director of Studies.

(3) Elective modules in Specialisation in Management: Modules totalling 30 ECTS-Credits must be completed from the range of Specialised Business Administration courses (SBWL) in accordance with §10 para. 2, including at least two fundamental modules and one advanced study module.

| | Elective Modules – Specialised Business Administration (SBWL) | h | ECTS-Credits |
|-----|---|----------|---------------------|
| | Specialised Business Administration (Fundamentals) | | |
| 1. | SBWL Financial Reporting and Auditing (Fundamentals) | 4 | 7.5 |
| 2. | SBWL Company Taxation (Fundamentals) | 4 | 7.5 |
| 3. | SBWL Controlling/Management Accounting (Fundamentals) | 4 | 7.5 |
| 4. | SBWL Production and Logistics Management (Fundamentals) | 4 | 7.5 |
| 5. | SBWL Human Resource Management (Fundamentals) | 4 | 7.5 |
| 6. | SBWL Business Management (Fundamentals) | 4 | 7.5 |
| 7. | SBWL Marketing (Fundamentals) | 4 | 7.5 |
| 8. | SBWL Finance: Corporate Finance and Corporate Valuation (Fundamentals) | 4 | 7.5 |
| 9. | SBWL Finance: Financial Markets, Asset Management and Valuation of Financial Instruments (Fundamentals) | 4 | 7.5 |
| 10. | SBWL Finance: Financial Institutions, Financial Innovations and Fintechs (Fundamentals) | 4 | 7.5 |
| 11. | SBWL Information Systems (Fundamentals) | 4 | 7.5 |
| 12. | SBWL Retail Management (Fundamentals) | 4 | 7.5 |
| 13. | SBWL Management of Tourism and the Service Sector (Fundamentals) | 4 | 7.5 |
| 14. | SBWL International Administrative Management (Fundamentals) | 4 | 7.5 |
| | Specialised Business Administration (Advanced) | | |
| 15. | SBWL Financial Reporting and Auditing (Advanced) | 4 | 7.5 |
| 16. | SBWL Company Taxation (Advanced) | 4 | 7.5 |
| 17. | SBWL Controlling (Advanced) | 4 | 7.5 |
| 18. | SBWL Management Accounting (Advanced) | 4 | 7.5 |
| 19. | SBWL Production and Logistics Management (Advanced) | 4 | 7.5 |

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| 20. | SBWL Human Resource Management (Advanced) | 4 | 7.5 |
| 21. | SBWL Business Management (Advanced) | 4 | 7.5 |
| 22. | SBWL Marketing (Advanced) | 4 | 7.5 |
| 23. | SBWL Finance: Risk Management and Derivative Financial Instruments (Advanced) | 4 | 7.5 |
| 24. | SBWL Finance: Behavioural Finance (Advanced) | 4 | 7.5 |
| 25. | SBWL Information Systems (Advanced) | 4 | 7.5 |
| 26. | SBWL Retail Management (Advanced) | 4 | 7.5 |
| 27. | SBWL Management of Tourism and the Service Sector (Advanced) | 4 | 7.5 |
| 28. | SBWL Public-Management-Instruments (Advanced) | 4 | 7.5 |

- (4) Elective Modules Specialisation Economics: Students must complete modules totalling 30 ECTS-Credits from the range of Specialised Economics (SVWL) according to §10 para. 3, including at least two fundamental modules and one advanced module.

| | Elective Modules Specialised Economics (SVWL) | h | ECTS-Credits |
|----|---|----------|---------------------|
| | Specialised Economics (Fundamentals) | | |
| 1. | International Trade Theory and Policy | 4 | 7.5 |
| 2. | International Economics: Monetary Foreign Trade Theory and International Institutions | 4 | 7.5 |
| 3. | SVWL Econometrics & Data Science (Fundamentals) | 4 | 7.5 |
| 4. | SVWL Behavioural and Experimental Economics (Fundamentals) | 4 | 7.5 |
| 5. | SVWL Market Economy and Public Policy (Fundamentals) | 4 | 7.5 |
| | Specialised Economics (Advanced) | | |
| 6. | SVWL Econometrics & Data Science (Advanced) | 3 | 7.5 |
| 7. | SVWL Behavioural and Experimental Economics (Advanced) | 3 | 7.5 |
| 8. | SVWL Market Economy and Public Policy (Advanced) | 3 | 7.5 |

- (5) Elective modules: Further elective modules covering a total of 30 ECTS-Credits are to be passed pursuant to §10 para. 4.

| | Elective Modules | h | ECTS-Credits |
|----|---|----------|---------------------|
| 1. | Not yet passed modules from the Offer in Specialised Business Administration (SBWL) | | |
| 2. | Not yet passed modules from the Offer in Specialised Economics (SVWL) | | |
| 3. | Gender, Diversity and Management | 4 | 7.5 |
| 4. | Integrated Management with Enterprise-Resource-Planning-Systems | 4 | 7.5 |
| 5. | Integrated Management with SAP S/4HANA | 4 | 7.5 |
| 6. | Strategic Management with the SAP Analytics Cloud (SAC) | 4 | 7.5 |
| 7. | Digital Business | 4 | 7.5 |
| 8. | Tax Management | 4 | 7.5 |

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| 9. | Accounting and Business Restructuring | 4 | 7.5 |
| 10. | Corporate Governance | 4 | 7.5 |
| 11. | Corporate Sustainability | 4 | 7.5 |
| 12. | Learning and Work Processes in the Company | 4 | 7.5 |
| 13. | Vocational Training for Sustainable Development | 4 | 7.5 |
| 14. | Specific Topics of Management | 4 | 7.5 |
| 15. | Corporate Decision-Making and Societal Responsibility | 4 | 7.5 |
| 16. | Nudging | 4 | 7.5 |
| 17. | Tourism | 4 | 7.5 |
| 18. | Cultural Management | 4 | 7.5 |
| 19. | Current Topics in Strategy and Innovation | 4 | 7.5 |
| 20. | Digital Markets | 4 | 7.5 |
| 21. | Economic Policy | 4 | 7.5 |
| 22. | Economic and Social History | 4 | 7.5 |
| 23. | Macroeconomics of Open Economies | 4 | 7.5 |
| 24. | Firms, Markets, Competition | 4 | 7.5 |
| 25. | Economics of Leisure and Sport | 4 | 7.5 |
| 26. | Health Economics and Social Security | 4 | 7.5 |
| 27. | Environmental Economics | 4 | 7.5 |
| 28. | Regional Economics | 4 | 7.5 |
| 29. | Managerial Economics | 4 | 7.5 |
| 30. | Data Analytics | 4 | 7.5 |
| 31. | Current Developments in the Economy and Society | 4 | 7.5 |
| 32. | Developing Economy | 4 | 7.5 |
| 33. | Italian Law and Economics I: Public Commercial Law and Labour Law | 4 | 7.5 |
| 34. | Italian Law and Economics II: Commercial and Company Law, Bankruptcy Law | 4 | 7.5 |
| 35. | Italian Tax Law | 4 | 7.5 |
| 36. | Additional Foreign Business Language | 4 | 7.5 |
| 37. | International Management I | 4 | 7.5 |
| 38. | International Management II | 4 | 7.5 |
| 39. | Social Sciences | - | 7.5 |
| 40. | Interdisciplinary Skills | - | 7.5 |
| 41. | Internship | 1 | 15 |

§ 9 Studies Induction and Orientation Stage

- (1) Within the scope of the Studies Induction and Orientation Stage, which takes place in the first semester, the following course are to be passed:
 1. VO Business and Management Concepts (CM 1a, 2 hrs, 4 ECTS-Credits)
 2. VO Introduction to Economics (CM 2a, 2 hrs, 4 ECTS-Credits)
- (2) Positive evaluation of all exams in the Studies Induction and Orientation Stage entitles to passing all further courses and exams as well as to writing the Bachelor's Thesis.
- (3) Before the completion of the Studies Induction and Orientation Stage, courses covering 22 ECTS-Credits may be passed. The prerequisites specified are to be met.

§ 10 Compulsory and elective modules

- (1) The following compulsory modules covering altogether 120 ECTS-Credits are to be passed:

Introduction

| 1. | Compulsory Module: Introduction to Management | h | ECTS-Credits |
|-----------|---|----------|--------------|
| a. | VO Business and Management Concepts Overview of central concepts and ideas of business and management; basic economic issues and their handling in theory and practice; outlook on central contents of the economic study programme; | 2 | 4 |
| b. | PS Introduction to Management Practising key business management skills and scientific methodology using selected topics; working with subject-related texts; | 2 | 3.5 |
| | Total | 4 | 7.5 |
| | Learning Outcomes: The students are able to <ul style="list-style-type: none"> • distinguish between basic approaches of business and management-oriented thinking; • systematically and critically analyse academic texts and classify and evaluate their content in the context of the basic understanding for the way of thinking in business management they have acquired; • write and argue their own texts in a structured manner and correctly apply the rules of good scientific practice; • develop their own question in business management, generate findings, communicate them to others and process critical feedback. | | |
| | Prerequisite/s: none | | |

| 2. | Compulsory Module: Introduction to Economics | h | ECTS-Credits |
|-----------|--|----------|--------------|
| a. | VO Introduction to Economics Introductory overview of economics: basic economic facts, systematics of the subject; microeconomic fundamentals: supply and demand, consumer behaviour, production and costs, market forms and market failure; current topics and case studies: analysis of current economic developments and application of theory to real problems | 2 | 4 |
| b. | PS Introduction to Economics Application and advanced study of the instruments dealt with in the VO and interpretation of the achieved results | 2 | 3.5 |
| | Total | 4 | 7.5 |

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| | <p>Learning Outcomes: The students are able to</p> <ul style="list-style-type: none"> • explain basic concepts of economics; • present simple economic theory models; • analyse economic policy issues using these models; • describe and assess economic relationships in business processes. |
| | Prerequisite/s: none |

Core Programme in Management

| 3. | Compulsory Module: Accounting 1: Financial Accounting | h | ECTS-Credits |
|----|--|----------|--------------|
| a. | <p>VO Financial reporting and Financial Statement Analysis Fundamentals of accounting with a focus on individual financial statements in accordance with the Austrian Commercial Code (UGB): components of the annual financial statements; principles of proper accounting; key recognition and measurement requirements; information and disclosure requirements; principles of balance sheet analysis</p> | 2 | 4 |
| b. | <p>PS Financial reporting and Financial Statement Analysis Fundamentals of accounting; analysis, discussion and solution of sample issues and case studies on accounting and balance sheet analysis in accordance with the Austrian Commercial Code (UGB)</p> | 2 | 3.5 |
| | Total | 4 | 7.5 |
| | <p>Learning Outcomes: The students are able to</p> <ul style="list-style-type: none"> • independently record business transactions in accordance with the provisions of the UGB; • use the UGB Code to independently assess accounting issues; • name and describe the components of annual financial statements in accordance with the Austrian Commercial Code (UGB) and discuss the differences between them and their significance in individual financial statements; • apply the main recognition and measurement provisions of the Austrian Commercial Code (UGB) and explain their significance for the preparation of separate financial statements; • critically examine accounting regulations and information obligations under the Austrian Commercial Code; • explain specific disclosure requirements for capital market-oriented companies; • carry out a simple balance sheet analysis independently and interpret the key figures. | | |
| | Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Compulsory Module Introduction to Economics | | |

| 4. | Compulsory Module: Accounting 2: Cost Accounting | h | ECTS-Credits |
|----|--|----------|--------------|
| a. | <p>VO Introduction to Cost Accounting Systematics, functions and basic problems of cost accounting; introduction to marginal costing; reflection on the relationship between internal accounting and management</p> | 2 | 4 |
| b. | <p>PS Cost Accounting Analysing, discussing and solving management accounting problems</p> | 2 | 3.5 |
| | Total | 4 | 7.5 |

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| | <p>Learning Outcomes: The students are able to</p> <ul style="list-style-type: none"> • explain the systematics, functions and basic problems of cost accounting; • analyse and process cost accounting problems independently; • reflect the relevance of cost information for the management of organisations. |
| | <p>Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Compulsory Module Introduction to Economics</p> |

| 5. | Compulsory Module: Fundamentals of Management: Management of Productive Processes | h | ECTS-Credits |
|----|---|----------|--------------|
| a. | <p>VO Management of Productive Processes Introduction to operational performance processes (procurement, production, sales, logistics) for material and service companies, planning and control of performance processes, basics of IT support</p> | 2 | 3 |
| b. | <p>PS Methods for Management of Productive Processes In-depth insights into important planning problems and methods in the planning and control of performance processes and how they can be supported by IT</p> | 1 | 2 |
| | Total | 3 | 5 |

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| | <p>Learning Outcomes: The students are able to</p> <ul style="list-style-type: none"> • explain the structure and characteristics of operational performance processes (procurement, production, sales) for material and service companies and decision-making problems in the design and operational control of performance processes; • present the - often quantitative - planning methods for operational performance processes and learn about and apply their IT support; • critically reflect on these methods and the underlying planning and control concepts. |
| | <p>Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Compulsory Module Introduction to Economics</p> |

| 6. | Compulsory Module: Fundamentals of Management: Organisation and Human Resources | h | ECTS-Credits |
|----|---|----------|--------------|
| a. | <p>VO Organisation and Human Resource Management Organisational theories, organisational structure design, organisational change, fields of action of personnel policy</p> | 2 | 3 |
| b. | <p>PS Organisation: Processes and Practices Concepts or organisational design</p> | 1 | 2 |
| | Total | 3 | 5 |

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| | <p>Learning Outcomes: The students are able to</p> <ul style="list-style-type: none"> • describe and explain the conceptual foundations of central organisational theories, organisational structure design and organisational change; • analyse and assess structural features and design options of fields of action of human resource management (e.g. personnel recruitment); • present knowledge of organisational theory and personnel policy and apply it in case studies • write short scientific texts on organisational processes and practices and correctly apply the rules of good scientific practice. |
| | <p>Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Compulsory Module Introduction to Economics</p> |

| 7. | Compulsory Module: Fundamentals of Management: Strategy and Marketing | h | ECTS-Credits |
|---|---|----------|---------------------|
| a. | VO Strategy and Marketing Strategy as a guiding framework, contents of a basic strategy, strategic success factors, analysis of the internal and external environments of the organisation, marketing as orientation, marketing instruments, customer behaviour | 2 | 3 |
| b. | PS Strategy and Marketing In-depth study of selected contents of the VO Strategy and Marketing | 1 | 2 |
| | Total | 3 | 5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain the most important strategy and marketing concepts; • recognise the contribution of strategic thinking and marketing orientation to the company's success; • systematically analyse the macro and micro environment of organisations; • explain the most important marketing instruments; • evaluate the meaningfulness of strategic decisions; • discuss and solve business problems in groups. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Compulsory Module Introduction to Economics | | | |

| 8. | Compulsory Module: Fundamentals of Management: Financial Management | h | ECTS-Credits |
|---|---|----------|---------------------|
| a. | VO Financial Management Introduction to investment and financing: cash flow-orientated perspective, methods of investment calculation, capital procurement, capital structuring, financial planning | 2 | 2 |
| b. | PS Financial Management In-depth study of fundamentals issues dealt with in the VO based on tasks and case studies | 1 | 3 |
| | Total | 3 | 5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • evaluate and calculate payments and cash flows at different points in time; • assess the relative advantageousness of various financial investments; • categorise and assess financing instruments in a business context; • take a critical, reflective look at financial products and financial markets; • assess the influence of psychological factors on financial decisions. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Compulsory Module Introduction to Economics | | | |

| 9. | Compulsory Module: Information Systems and Digital Transformation | h | ECTS-Credits |
|---|--|----------|---------------------|
| a. | VO Introduction to Information Systems Use of information and communication technologies in organisations, information flow and topology of networks, information structure and security, mapping of operational issues in models and systems, analysis, design, documentation and implementation of information and communication systems, digital business models, technological foundations and social effects of digitalisation. | 2 | 3.5 |
| b. | PS Information systems Practical application of theories, concepts and models | 2 | 4 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • create simple IT project plans and describe typical tasks in IT projects; • model business processes using a visual modelling language; • design an ER model and implement it in a database management system; • create and execute queries in a relational database management system; • develop and evaluate measures to secure information systems; • implement legal requirements and standards in the area of data protection; • explain key elements of Enterprise Resource Planning (ERP) systems and discuss strategic considerations in the procurement and planning of business information systems; • take a critical look at the downsides of social media and online communication; • present and explain basic principles of digital business models, including platform business models. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Compulsory Module Introduction to Economics | | | |

Core Programme in Economics

| 10. | Compulsory Module: Theory of Economic Decisions: Decisions and Strategies | h | ECTS-Credits |
|---|--|----------|---------------------|
| a. | VO Theory of Economic Decisions: Decisions and Strategies Fundamentals of game theory (static and dynamic games, equilibrium concepts), competition economics (market structures and competitive strategies), information economics (contracts, information and incentives), introduction to behavioural economics | 2 | 2 |
| b. | PS Theory of Economic Decisions: Decisions and Strategies Interactive discussion for in-depth study of the contents dealt with in the VO, presentations on current issues in the context of competition and strategic behaviour | 2 | 3 |
| | Total | 4 | 5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain the essential background of game theory; • critically analyse problems of competition economics; • assess the influence of asymmetric information on markets and organisations • apply simple methods of economic theory to economic problems. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Compulsory Module Introduction to Economics | | | |

| 11. | Compulsory Module: Fundamentals of Macroeconomics | h | ECTS-Credits |
|--|---|----------|--------------|
| a. | VO Fundamentals of Macroeconomics Overview of basic macroeconomic relationships (e.g. inflation, monetary and fiscal policy, labour markets, growth, distribution, economic crises) | 2 | 2 |
| b. | PS Fundamentals of Macroeconomics Intensive study of selected topics dealt with in the VO | 2 | 3 |
| | Total | 4 | 5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • describe basic macroeconomic relationships using simple models and reproduce them in their own words; • discuss initial approaches to solving key problems in macroeconomics; • apply simple models to practical macroeconomic issues; • recognise macroeconomic correlations and draw appropriate conclusions. | | | |
| Prerequisite/s: none | | | |

| 12. | Compulsory Module: Economics of the Public Sector | h | ECTS-Credits |
|---|---|----------|--------------|
| a. | VO Economics of the Public Sector Reasons for state activity in a market economy: theory of market failure (external effects, public goods), redistribution policy; effects of state intervention (e.g. tax policy) on economic decisions | 2 | 2 |
| b. | PS Economics of the Public Sector Interactive discussion to deepen selected topics dealt with in the VO | 2 | 3 |
| | Total | 4 | 5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain the reasons for state intervention in the market economy; • analyse the effects of government intervention on economic decisions; • solve and discuss simple economic problems; • apply current methods of microeconomics to derive economic policy recommendations. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Compulsory Module Introduction to Economics | | | |

Support Area

| 13. | Compulsory Module: Mathematics | h | ECTS-Credits |
|------------|--|----------|---------------------|
| a. | VO Mathematics Fundamentals of analysis, financial mathematics, linear algebra and probability theory | 2 | 3 |
| b. | PS Mathematics Interactive discussion to deepen the contents dealt with in the VO | 2 | 4.5 |
| | Total | 4 | 7.5 |
| | Learning Outcomes: The students are able to <ul style="list-style-type: none">• apply mathematical methods from analysis, financial mathematics, linear algebra and probability theory;• recognise and discuss mathematical problems in simple economic issues and solve them using the appropriate method. | | |
| | Prerequisite/s: none | | |

| 14. | Compulsory Module: Statistical Data Analysis | h | ECTS-Credits |
|------------|---|----------|---------------------|
| a. | VO Statistical Data Analysis Probability theory, descriptive statistics, one- and two-sample t-test, ANOVA, chi-square test, robust methods, regression analysis | 2 | 3 |
| b. | PS Statistical Data Analysis Interactive discussion of methods dealt with in the VO, application of suitable statistics software | 2 | 4.5 |
| | Total | 4 | 7.5 |
| | Learning Outcomes: The students are able to <ul style="list-style-type: none">• define basic concepts of descriptive and inductive statistics and explain them in their own words;• distinguish and describe different types of statistical analyses with regard to their application possibilities and information content;• select and carry out various inferential statistical methods (in particular t-tests, analysis of variance, Wilcoxon test, chi-square test, regression analysis) for empirical questions and interpret the results appropriately;• safely handle statistics software. | | |
| | Prerequisite/s: none | | |

| 15. | Compulsory Module: Law for Management and Economics | h | ECTS-Credits |
|-----|--|----------|--------------|
| | VU Law for Management and Economics Fundamentals of jurisprudence with special consideration of economic issues, relevant areas of private and public law, aspects of European and international law | 3 | 5 |
| | Total | 3 | 5 |
| | Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain the core areas of private and public law with a special focus on economic issues; • reflect on this knowledge and solve simple legal questions independently; • use the technique of subsumption and apply it to simple case constellations. | | |
| | Prerequisite/s: none | | |

| 16. | Compulsory Module: Foreign Business Language | h | ECTS-Credits |
|-----|--|----------|--------------|
| | UE Foreign Business Language Training in language and communication skills for business life in an international context. Languages: English, French, Italian, Russian or Spanish | 4 | 7.5 |
| | Total | 4 | 7.5 |
| | Learning Outcomes: The students are able to <ul style="list-style-type: none"> • design business-related presentations and present them in a way that is appropriate for the target group in a foreign business language; • apply and reflect on selected self-management tools in a foreign business language; • analyse and criticise arguments and formulate their own; • write various professionally relevant texts in a foreign business language. | | |
| | Prerequisite/s: none | | |

Interdisciplinary Links

| 17. | Compulsory Module: Understanding Business and Economy – an Integrated Perspective | h | ECTS-Credits |
|-----|---|----------|--------------|
| | VU Understanding Business and Economy – an Integrated Perspective Examination of selected economic issues with socio-political relevance, taking into account different professional and scientific perspectives and interdisciplinary approaches in economics | 2 | 5 |
| | Total | 2 | 5 |
| | Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain and assess complex social developments and their relevance for economic issues; • recognise and contrast the diversity of business and economic perspectives; • develop appropriate action strategies for complex socio-economic issues by integrating business and economic perspectives; • critically analyse and evaluate the consequences of implementing these action strategies. | | |
| | Prerequisite/s: positive evaluation of two compulsory modules from the Core Area Business Management and two compulsory modules from the Core Area Economics. | | |

Bachelor's Thesis

| 18. | Compulsory Module: Seminar with Bachelor's Thesis | h | ECTS-Credits |
|-----|---|----------|--------------|
| | SE Seminar with Bachelor's Thesis Writing and presenting the Bachelor's Thesis as part of a seminar presentation | 1 | 2+13 |
| | Total | 1 | 15 |
| | Learning Outcomes: The students are able to <ul style="list-style-type: none"> • independently design and write a paper on a topic from business administration or economics; • correctly apply the rules of good scientific practice; • present the Bachelor's Thesis to peers. | | |
| | Prerequisite/s: positive evaluation of the Elective Module SBWL (Fundamentals) in case of the specialisation in Management or the Elective Module SVWL (Fundamentals) in case of the specialisation in Economics, to which the focus of the Bachelor's Thesis is assigned. | | |

- (2) In the specialisation in Management altogether 30 ECTS-Credits must be passed from Specialised Business Administration – at least two basic modules and one advanced module.

Specialised Business Administration SBWL (Fundamentals)

| 1. | Elective Module: SBWL Financial Reporting and Auditing (Fundamentals) | h | ECTS-Credits |
|-----------|--|----------|--------------|
| a. | VU Group Accounting Introduction to the regulations for group accounting according to national and international regulations; preparation of consolidated financial statements; recognition and measurement of goodwill according to UGB (Austrian Commercial Code) and IFRS (International Financial Reporting Standards); consolidation processes in practice | 2 | 4 |
| b. | PS Group Accounting Critical analysis of current national standards on group accounting; practical application of group accounting regulations to case studies; presentation and discussion of sample cases | 2 | 3.5 |
| | Total | 4 | 7.5 |
| | Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain and apply the basic regulations of group accounting in accordance with the Austrian Commercial Code (UGB) and the International Financial Reporting Standards (IFRS); • explain the differences and similarities between UGB and IFRS and their effects on consolidated accounting; • independently prepare consolidated financial statements and carry out the corresponding consolidation processes; • develop solutions to practical problems and reflect critically on them; - present their solutions in a structured and comprehensible manner, both orally and in writing. | | |
| | Prerequisite/s: positive evaluation of Compulsory Module Accounting 1: Financial Accounting and another four compulsory modules from the Core Area in Management | | |

| 2. | Elective Module: SBWL Company Taxation (Fundamentals) | h | ECTS-Credits |
|--|---|----------|---------------------|
| a. | VO Company Taxation Subject matter and basic problems of business taxation, basic concepts of taxation, methods of investment calculation with taxes, tax consulting services | 2 | 4 |
| b. | PS Company Taxation Introduction to quantitative taxation, connections between national income taxation and entrepreneurial activity | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: Students can in a national context <ul style="list-style-type: none"> • assess business issues from a tax perspective and derive well-founded recommendations for action; • determine the tax burden of entrepreneurial activity; • reflect the significance of profit determination for income tax; • assess the taxation depending on the legal form; • explain the taxation of all business activities; • assess the effect of tax incentives for investment; • explain the particularities of the taxation of corporations; • assess the interaction of transaction and income taxes in complex situations. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Accounting 1: Financial Accounting and another four compulsory modules from the Core Area in Management | | | |

| 3. | Elective Module: SBWL Controlling/Management Accounting (Fundamentals) | h | ECTS-Credits |
|---|---|----------|---------------------|
| a. | VU Controlling/Management Accounting Overview of the importance and central instruments of controlling/management accounting as part of corporate management, activities and tasks of controllers | 2 | 4 |
| b. | PS Controlling/Management Accounting Advanced study of selected topics dealt with in the VU | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to: <ul style="list-style-type: none"> • describe the functions of controlling/management accounting in organisations and the job profile of controllers; • explain and apply central instruments of controlling/management accounting; • solve business management problems independently with the help of controlling concepts and instruments. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Accounting 2: Cost Accounting and another four compulsory modules from the Core Area in Management | | | |

| 4. | Elective Module: SBWL Production and Logistics Management (Fundamentals) | h | ECTS-Credits |
|--|--|----------|---------------------|
| a. | VO Introduction and Operational Production and Logistics Management Introduction to production and logistics management, tasks, planning concepts and methods of operational production and logistics management | 2 | 4 |
| b. | PS Operational Production and Logistics Management Advanced study of planning methods based on tasks and case studies | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to: <ul style="list-style-type: none"> • explain the structure and characteristics of production systems and value creation networks and categorise them in the established systems; • explain the - often quantitative - planning methods for operational production and logistics management and apply them with IT support; • critically reflect on these methods and the underlying planning and control concepts. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Fundamentals of Management: Management of Productive Processes and another four compulsory modules from the Core Area in Management | | | |

| 5. | Elective Module: SBWL Human Resource Management (Fundamentals) | h | ECTS-Credits |
|---|--|----------|---------------------|
| a. | VO Strategic Human Resource Management Strategic orientation of HR work, types of HR strategies, consequences of HR strategies for companies and employees, labour law principles, institutional framework of HR work in Austria, implementation of HR work concepts | 2 | 4 |
| b. | PS Strategic Human Resource Management Case studies on the organisation of HR work in selected fields of activity | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • describe key issues in strategic HR work; • critically reflect on arrangements in human resources work; • develop and discuss well-founded design recommendations for problems in human resources work; • take appropriate account of labour law regulations in the design recommendations; • design strategies for the implementation of HR concepts | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Fundamentals of Management: Organisation and HR and another four compulsory modules from the Core Area in Management | | | |

| 6. | Elective Module: SBWL Business Management (Fundamentals) | h | ECTS-Credits |
|--|---|----------|---------------------|
| a. | VU Fundamentals of Strategic Management Introduction to the core processes of strategic corporate management: analysing the external environment and the positioning of the company in the competitive environment; internal analysis of resources and capabilities; strategy formulation and strategy implementation | 2 | 4 |
| b. | PS Fundamentals of Strategic Management Practical application of the instruments and methods of strategic corporate management with the help of various case studies | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • analyse, discuss and solve strategic problems from a business perspective; • analyse companies and industries strategically and assess the intensity of competition; • develop strategies at company and business unit level and select suitable strategic approaches for different industries; • evaluate and adapt strategies to changing environments and market conditions; - present and communicate topics from the module. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Fundamentals of Management: Strategy and Marketing and another four compulsory modules from the Core Area in Management | | | |

| 7. | Elective Module: SBWL Marketing (Fundamentals) | h | ECTS-Credits |
|--|---|----------|---------------------|
| a. | VU Marketing Orientation and Strategic Marketing Marketing as orientation, strategic positioning, ethical marketing, relationship marketing | 2 | 4 |
| b. | PS Strategic Marketing, Value Creation and Value Delivery Design of product, price, distribution and communication strategies | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • position organisations and services in an attractive and differentiating way; • form segments in a benefit-oriented manner, evaluate them and determine success factors in each case; • recognise unethical marketing strategies; • formulate and evaluate options regarding service design, price management; communication and distribution based on the desired positioning. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Fundamentals of Management: Strategy and Marketing and another four compulsory modules from the Core Area in Management | | | |

| 8. | Elective Module: SBWL Finance: Corporate Finance and Corporate Valuation (Fundamentals) | h | ECTS-Credits |
|--|--|----------|---------------------|
| a. | VU Corporate Finance and Corporate Valuation Key concepts of corporate finance with a special focus on investment, valuation and financing decisions | 2 | 4 |
| b. | PS Corporate Finance and Corporate Valuation Financing business in the corporate sector; different forms of financing, financing from the perspective of companies and financial institutions; case studies on various financing instruments | 2 | 3.5 |
| | Total | 4 | 7.5 |
| <p>Learning Outcomes: The students are able to</p> <ul style="list-style-type: none"> • explain key concepts of corporate finance with a special focus on investment, valuation and financing decisions; • analyse, discuss and solve advanced business management problems in the field of corporate finance; • provide a theoretical overview of the financing business in the corporate sector, in particular different forms of financing and the view of financing from the perspective of companies and financial institutions; • apply theoretical knowledge to practical problems based on case studies of various financing instruments. | | | |
| <p>Prerequisite/s: positive evaluation of Compulsory Module Fundamentals of Management: Financial Management and another four compulsory modules from the Core Area in Management</p> | | | |

| 9. | Elective Module: SBWL Finance: Financial Markets, Asset Management and Valuation of Financial Instruments (Fundamentals) | h | ECTS-Credits |
|--|---|----------|---------------------|
| a. | VU Financial Markets, Asset Management and Valuation of Financial Instruments Financial markets in theory and practice: information efficiency of financial markets, interaction and decisions of market participants from an equilibrium-theoretical, agency-theoretical and information-theoretical perspective, as well as the resulting concepts for the valuation of financial instruments | 2 | 4 |
| b. | PS Financial Markets, Asset Management and Valuation of Financial Instruments In-depth study of fundamental issues discussed in the VU | 2 | 3.5 |
| | Total | 4 | 7.5 |
| <p>Learning Outcomes: The students are able to</p> <ul style="list-style-type: none"> • present a detailed understanding of the key factors influencing the behaviour of the financial markets; • explain the concepts for explaining the behaviour of investors with regard to the selection of risky forms of investment; • apply the basics of portfolio theory; • evaluate securities and forms of investment in a market equilibrium; - explain the performance evaluation of investment portfolios. | | | |
| <p>Prerequisite/s: positive evaluation of Compulsory Module Fundamentals of Management: Financial Management and another four compulsory modules from the Core Area in Management</p> | | | |

| 10. | Elective Module: SBWL Finance: Financial Institutions, Financial Innovations and Fintechs (Fundamentals) | h | ECTS-Credits |
|--|---|----------|---------------------|
| a. | VU Financial Institutions, Financial Innovations and Fintechs Overview of the structures and dynamics of the financial sector with a focus on recent developments driven by digitalisation, as well as regulatory frameworks and their management | 2 | 4 |
| b. | PS Financial Institutions, Financial Innovations and Fintechs In-depth study of fundamental issues discussed in the VU based on further specialised literature, case studies and practical examples | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain their specialised knowledge in the management of financial institutions, financial innovations and fintechs; • analyse, discuss and solve advanced business problems related to finance; • present and discuss their findings. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Fundamentals of Management: Financial Management and another four compulsory modules from the Core Area in Management | | | |

| 11. | Elective Module: SBWL Information Systems (Fundamentals) | h | ECTS-Credits |
|--|--|----------|---------------------|
| a. | VU System Planning Fundamentals of system planning and project management, process models for software development, in particular agile methods, project management, project planning, project monitoring and project control of IT projects | 2 | 4 |
| b. | PS Management of IT-Projects Practical application of system planning methods, software tool, case studies | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • use the design thinking approach to explain the needs, problems and wishes of users, analyse the information gathered, formulate clear problem statements and develop ideas and product visions; • develop prototypes with professional software-supported tools, present them and evaluate them by means of acceptance tests; • present and explain the basic principles of agile software development methods, in particular Scrum; apply these principles in a team in order to realise a previously roughly conceived product vision; • plan and execute sprints, and present and critically reflect on their results in reviews. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Information Systems and Digital Transformation and another four compulsory modules from the Core Area in Management | | | |

| 12. | Elective Module: SBWL Retail Management (Fundamentals) | h | ECTS-Credits |
|---|---|----------|---------------------|
| a. | VU Strategic Retail Management Conception and development of retail organisations into brand companies using a strategic management approach (brand-driven organisational identity development) | 2 | 4 |
| b. | PS Strategic Retail Management In-depth study of selected topics such as market research techniques, positioning, customer journey, product range planning, procurement, pricing, CRM and location planning | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • conceptualise the central steps for developing and building retailer brands and translate them into selected instruments and measures; • develop these analyses and contents/results independently and explain them to colleagues in a comprehensible manner; • apply them in projects and present them to potential clients; • develop and hone key skills for potential entry into working life. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Fundamentals of Management: Strategy and Marketing and another four compulsory modules from the Core Area in Management | | | |

| 13. | Elective Module: SBWL Management of Tourism and the Service Sector (Fundamentals) | h | ECTS-Credits |
|---|--|----------|---------------------|
| a. | VU Service Design and Customer Relationship Management Fundamentals of service management, consumer behaviour, service quality, service development, strategies of service companies, research methods | 2 | 4 |
| b. | PS Service Design and Customer Relationship Management Instruments and techniques in service and tourism management, consumer behaviour, application of research methods | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain the basic principles of service and tourism management; • critically reflect on the practical problems of services; • work on these problems by using different empirical methods; • acquire and expand presentation and communication skills. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Fundamentals of Management: Strategy and Marketing and another four compulsory modules from the Core Area in Management | | | |

| | | | |
|---|---|----------|---------------------|
| 14. | Elective Module: SBWL International Administrative Management (Fundamentals) | h | ECTS-Credits |
| a. | VO Introduction to New Public Management (NPM) Concept, historical development, objectives, principles, theoretical foundations, recommendations for action, international case studies | 2 | 4 |
| b. | PS Cases in New Public Management (NPM) International NPM case studies in selected policy areas | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain the concept and the economic principles of NPM; • explain the implementation status of NPM in selected countries; • critically assess the relevance of NPM for the modernisation of the state and its institutions. | | | |
| Prerequisite/s: positive evaluation of four compulsory modules from the Core Area in Management | | | |

Specialised Business Administration (Advanced)

| | | | |
|--|---|----------|---------------------|
| 15. | Elective Module: SBWL Financial Reporting and Auditing (Advanced) | h | ECTS-Credits |
| a. | VO Auditing according to National and International Standards Legal framework of the statutory audit of annual financial statements in accordance with the provisions of company law and discussion of national and international auditing standards for the audit of annual financial statements, audit and judgment process of the auditor of annual financial statements | 2 | 4 |
| b. | SE Case Studies in Auditing Critical and application-oriented discussion with the aid of case studies of selected topics from the lecture; in particular ethical questions and current issues relating to the audit approach of the auditor of the annual financial statements | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain the legal basis for auditing annual financial statements and apply this using case studies; • deal critically with current issues relating to the audit of annual financial statements; • critically reflect on financial information and independently design an audit procedure for auditing financial information; • solve advanced business management problems in auditing annual financial statements and apply the legal principles to specific audit areas. | | | |
| Prerequisite/s: positive evaluation of the Elective Module SBWL Financial Reporting and Auditing (Fundamentals) | | | |

| 16. | Elective Module: SBWL Company Taxation (Advanced) | h | ECTS-Credits |
|-----|--|----------|---------------------|
| | SE Company Taxation National corporate taxation in an international context; strategic and tactical tax management; design and implementation of corporate tax strategies in the context of quantitative case studies and practical examples | 4 | 7.5 |
| | Total | 4 | 7.5 |
| | Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain the national taxation of companies and analyse the effects on the business decisions of companies against the background of globalisation in a structured manner; • develop strategic and tactical goals for the tax management of companies on the basis of business management concepts and procedures, design and implement suitable long-term and short-term operational measures and demonstrate the business management implications; • assess the tax opportunities and limitations of strategic and tactical tax management in quantitative and qualitative terms; • write, present and critically discuss a quantitative case study on the tax strategies of internationally active companies. | | |
| | Prerequisite/s: positive evaluation of the Elective Module SBWL Company Taxation (Fundamentals) | | |

| 17. | Elective Module: SBWL Controlling (Advanced) | h | ECTS-Credits |
|-----|--|----------|---------------------|
| | SE Controlling (Advanced) In-depth examination of selected concepts and instruments of controlling and their relevance for the management of organisations; design and structure of controlling practices and systems; relationship dynamics between controllers and managers | 4 | 7.5 |
| | Total | 4 | 7.5 |
| | Learning Outcomes: The students are able to: <ul style="list-style-type: none"> • explain the relevance of controlling for the management of different organisational functions and phenomena; • explain and critically reflect on the relationship dynamics between controllers and managers; • present and critically reflect on the design of controlling practices and systems. | | |
| | Prerequisite/s: positive evaluation of the Elective Module Controlling/Management Accounting (Fundamentals) | | |

| 18. | Elective Module: SBWL Management Accounting (Advanced) | h | ECTS-Credits |
|-----|---|----------|---------------------|
| | VU Management Accounting: Strategic and Social Perspectives (Advanced) Current strategic problems of management accounting; current social demands on management accounting; management accounting in non-profit organisations | 4 | 7.5 |
| | Total | 4 | 7.5 |
| | Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain current strategic problems of management accounting in detail; • analyse these problems on the basis of scientific findings; • present current social demands on management accounting in detail; • analyse these requirements on the basis of scientific findings; • solve strategic problems and social demands on management accounting in a problem-orientated and competent manner; • reflect on the special features of management accounting in non-profit organisations. | | |
| | Prerequisite/s: positive evaluation of the Elective Module Controlling/Management Accounting (Fundamentals) | | |

| 19. | Elective Module: SBWL Production and Logistics Management (Advanced) | h | ECTS-Credits |
|-----------|---|----------|---------------------|
| a. | VU Strategic and Tactical Production and Logistics Management Strategic and tactical production and logistics management, tasks and planning methods in the design of production systems and value-added networks | 2 | 4 |
| b. | SE Strategic and Tactical Production and Logistics Management In-depth study of planning methods using tasks and case studies | 2 | 3.5 |
| | Total | 4 | 7.5 |
| | Learning Outcomes: The students are able to: <ul style="list-style-type: none"> • assess the relevance of production strategies and their implementation for competitiveness; • explain selected, often quantitative planning methods for designing production systems and value-added networks and apply them with IT support; • critically reflect on the relationships between design options and the relevant performance characteristics of production systems and value creation networks; • present and discuss their findings | | |
| | Prerequisite/s: positive evaluation of the Elective Module SBWL Production and Logistics Management (Fundamentals) | | |

| 20. | Elective Module: SBWL Human Resource Management (Advanced) | h | ECTS-Credits |
|---|--|----------|---------------------|
| a. | VU Applied Research in Human Resource Management Introduction to the research process on current problems in personnel work, objectives of personnel research, selected methods of data collection and processing, quality assurance, ethical and legal issues in applied personnel research | 2 | 4 |
| b. | SE Methods of Applied Research in Human Resource Management Project work on selected topics of personnel research | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • describe essential problems in applied personnel work; • derive suitable measures and recommendations for action; • critically reflect on the implementation of these measures; • evaluate the influence of different methodological positions on the applied personnel research process; • independently design a research project; • apply selected qualitative and quantitative research methods independently; • present and discuss the research findings. | | | |
| Prerequisite/s: positive evaluation of Elective Module SBWL Human Resource Management (Fundamentals) | | | |

| 21. | Elective Module: SBWL Business Management (Advanced) | h | ECTS-Credits |
|---|---|----------|---------------------|
| | SE Strategic Management and Leadership Central challenges of managers in strategic management, current topics in strategic management, evaluation of strategies and strategy processes, strategy implementation, concepts and instruments at the interface to strategy such as leadership, organisational structure, corporate culture, innovation, finance | 4 | 7.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain the key background to strategy development and strategy implementation; • critically reflect on the influence of management styles, corporate culture and organisational structures on strategy work and change processes; • analyse disruptive changes and discuss new business models on this basis; • analyse their own leadership skills and explain the dynamics of teamwork; • present and discuss seminar topics freely, creatively and interactively. | | | |
| Prerequisite/s: positive evaluation of the Elective Module SBWL Business Management | | | |

| 22. | Elective Module: SBWL Marketing (Advanced) | h | ECTS-Credits |
|-----|---|----------|---------------------|
| | SE Market Research, Market Development and Marketing Controlling Market research (information requirements, information collection tools, information collection and distribution processes), approaches to the 'brand' and their consequences for the management of an organisation; process-result monitoring | 4 | 7.5 |
| | Total | 4 | 7.5 |
| | Learning Outcomes: The students are able to <ul style="list-style-type: none"> • identify the information required for better management decisions and evaluate and apply different methods for collecting and processing this information; • recognise the importance of brands for the relationship between companies and stakeholders; • explain the most important perspectives on the brand phenomenon and use them to design successful brands; • explain and use instruments and measures to evaluate different marketing activities of companies. | | |
| | Prerequisite/s: positive evaluation of Elective Module SBWL Marketing (Fundamentals) | | |

| 23. | Elective Module: SBWL Finance: Risk Management and Derivative Financial Instruments (Advanced) | h | ECTS-Credits |
|-----------|--|----------|---------------------|
| a. | VU Risk Management and Derivative Financial Instruments In-depth overview of modern concepts of risk measurement and risk management and their application in real economy companies and financial institutions | 2 | 4 |
| b. | SE Risk Management and Derivative Financial Instruments In-depth study of selected questions from the VU using further specialised literature, case studies and practical examples | 2 | 3.5 |
| | Total | 4 | 7.5 |
| | Learning Outcomes: The students are able to <ul style="list-style-type: none"> • present the concepts of financial risk management in detail; • explain the theoretical basis of common risk measures; • interpret risk indicators independently and determine them themselves; • critically deal with a quantitative approach to risk management. | | |
| | Prerequisite/s: positive evaluation of the one of the following elective modules: SWBL Finance: Financial Institutions, Financial Innovation and Fintechs (Fundamentals) or SBWL Finance: Corporate Finance and Corporate Valuation (Fundamentals) or SBWL Finance: Financial Markets, Asset Management and Valuation of Financial Instruments (Fundamentals) | | |

| 24. | Elective Module: SBWL Finance: Behavioural Finance (Advanced) | h | ECTS-Credits |
|--|---|----------|---------------------|
| a. | VU Behavioural Finance Fundamentals of human behaviour in (financial) economic issues by means of theoretical, empirical and experimental research, as well as their effects on financial markets, the real economy and society: prospect theory, behavioural anomalies, self-control in (financial) economic decisions | 2 | 4 |
| b. | SE Behavioural Finance In-depth study of fundamental issues dealt with in the VU based on experiments, specialised literature and case studies | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain their specialist knowledge in the field of behavioural financial market research; • analyse and discuss advanced financial problems from a behavioural science perspective and develop solutions; • present, discuss and critically assess findings. | | | |
| Prerequisite/s: positive evaluation of one of the following elective modules: SWBL Finance: Financial Institutions, Financial Innovation and Fintechs (Fundamentals) or SBWL Finance: Corporate Finance and Corporate Valuation (Fundamentals) or SBWL Finance: Financial Markets, Asset Management and Valuation of Financial Instruments (Fundamentals) | | | |

| 25. | Elective Module: SBWL Information Systems (Advanced) | h | ECTS-Credits |
|--|--|----------|---------------------|
| a. | VU Information Management Fundamentals, goals and tasks of information management; company and business process modelling, evaluation of information and communication systems to improve knowledge and business processes | 2 | 3.5 |
| b. | SE Management of Information Systems Methods of information management, company and business process modelling and the creation of digital business models based on case studies and examples | 2 | 4 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • analyse a real organisation in terms of its processes, its business model and its digitalisation potential; • explain management tasks in the area of information management; • describe basic approaches to artificial intelligence and business analytics. | | | |
| Prerequisite/s: positive evaluation of Elective Module SBWL Information Systems (Fundamentals) | | | |

| 26. | Elective Module: SBWL Retail Management (Advanced) | h | ECTS-Credits |
|---|--|----------|---------------------|
| | SE Challenges in Retail Management Merchandising and store design, consumer behaviour, digitalisation, communication, current challenges in retail | 4 | 7.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain the basic functions of product presentation and their effect on shopping behaviour; • explain purchasing-related customer needs and use these for the successful organisation of retail operations; • explain various future technologies to create operational efficiency or improve customer experiences; • explain the most important objectives of communication in order to derive implications for the entire media mix. | | | |
| Prerequisite/s: positive evaluation of the Elective Module SBWL Retail Management (Fundamentals) | | | |

| 27. | Elective Module: SBWL Management of Tourism and the Service Sector (Advanced) | h | ECTS-Credits |
|--|--|----------|---------------------|
| a. | VU Marketing Management of Services Strategic and operational management in service and tourism companies, market segmentation, product, brand, communication, price and distribution policy in service companies, stakeholders in tourism companies, customer journey, service dominant logic | 2 | 4 |
| b. | SE Marketing Management of Services Service environment, value creation, expansion and location selection, capacity management, queue management in service companies, service innovations | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain the essential background to service and tourism marketing; • critically reflect on advanced business management problems in services; • evaluate goals and goal achievement in the marketing management of services; - expand presentation and communication skills. | | | |
| Prerequisite/s: positive evaluation of Elective Module SBWL Management of Tourism and the Service Sector (Fundamentals) | | | |

| | | | |
|------------|---|----------|---------------------|
| 28. | Elective Module: SBWL Public-Management-Instruments (Advanced) | h | ECTS-Credits |
| | SE Concepts, Methods and Instruments of Public Management Practical application of business management concepts and instruments in the context of project work | 4 | 7.5 |
| | Total | 4 | 7.5 |
| | Learning Outcomes: The students are able to <ul style="list-style-type: none"> • work on practical problems in a systematic and comprehensible manner in project form; • present the results of the project work (case study); • critically assess the strengths and weaknesses of the tools/methods used in the project work. | | |
| | Prerequisite/s: positive evaluation of Elective Module SBWL International Administrative Management (Fundamentals) | | |

- (3) In the Specialisation in Economics, a total of 30 ECTS-Credits must be completed from the range of Specialised Economics courses – of which at least two must be fundamental modules and one an advanced module:

Specialised Economics SVWL (Fundamentals)

| | | | |
|-----------|--|----------|---------------------|
| 1. | Elective Module: International Trade Theory and Policy | h | ECTS-Credits |
| a. | VU Internationale Trade Theory and Policy Introduction to the theory of the international division of labour and its effects, discussion of theoretical approaches to explaining the structure and scope of trade and trade policy | 2 | 3 |
| b. | PS Internationale Trade Theory and Policy In-depth study of selected issues dealt with in the VU based on empirical specialist literature | 2 | 4.5 |
| | Total | 4 | 7.5 |
| | Learning Outcomes: The students are able to <ul style="list-style-type: none"> • describe most important theoretical approaches to explaining the structure and scope of international trade; • describe and assess the background and impact of key trade policy measures; • present, discuss and critically assess the methods and findings of scientific literature. | | |
| | Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Introduction to Economics | | |

| 2. | Elective Module: International Economics: Monetary Foreign Trade Theory and International Institutions | h | ECTS-Credits |
|--|---|----------|---------------------|
| a. | VU International Economics: Monetary Foreign Trade Theory and International Institutions Macroeconomic aspects of open economies, international economic integration, balance of payments, current account, basic models for determining exchange rates | 2 | 3 |
| b. | PS International Economics: Monetary Foreign Trade Theory and International Institutions Interactive in-depth study and reflection of selected contents dealt with in the VU | 2 | 4.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain basic concepts of international macroeconomics; • interpret international macroeconomic relationships; • prepare and discuss academic work in the field of international macroeconomics. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Introduction to Economics | | | |

| 3. | Elective Module: SVWL Econometrics & Data Science (Fundamentals) | h | ECTS-Credits |
|---|--|----------|---------------------|
| a. | VU Econometrics Fundamental methods of econometrics, in particular regression modelling | 2 | 3 |
| b. | PS Econometrics In-depth study of the contents of the VU using examples; development of selected problems using small empirical projects | 2 | 4.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain the concepts of parameter identification and estimation; • specify, estimate and evaluate regression models; • use econometric software in a competent way; • can critically assess estimation results in studies. | | | |
| Prerequisite/s: positive evaluation of the Compulsory Module Theory of Economic Decisions: Decisions and Strategies and Economics of the Public Sector | | | |

| 4. | Elective Module: SVWL Behavioural and Experimental Economics (Fundamentals) | h | ECTS-Credits |
|-----------|---|----------|---------------------|
| a. | VU Behavioural and Experimental Economics Introduction to experimental economic research and selected behavioural economic concepts | 2 | 3 |
| b. | PS Behavioural and Experimental Economics In-depth study of the material covered in the lecture using examples, working on selected problems from the field of behavioural and experimental economics | 2 | 4.5 |
| | Total | 4 | 7.5 |

| | |
|--|---|
| | <p>Learning Outcomes: The students are able to</p> <ul style="list-style-type: none"> • demonstrate a basic understanding of experimental methodology and selected behavioural economics concepts; • critically discuss and evaluate experiments and their results in terms of methodology; • translate behavioural economic questions into a suitable experimental setup and design simple experiments themselves. |
| | <p>Prerequisite/s: positive evaluation of Compulsory Module Theory of Economic Decisions: Strategic Behaviour and Compulsory Module Economics of the Public Sector.</p> |

| 5. | Elective Module: SVWL Market Economy and Public Policy (Fundamentals) | h | ECTS-Credits |
|----|---|----------|--------------|
| a. | <p>VU Market Economy and Public Policy Analysis of government action and its financing; collective decision-making; economic perspective on environmental problems; current economic and environmental policy problems; presentation of theoretical foundations and empirical evidence</p> | 2 | 3 |
| b. | <p>PS Market Economy and Public Policy In-depth study and reflection of selected contents dealt with in the VU through literature review, presentations and discussion</p> | 2 | 4.5 |
| | Total | 4 | 7.5 |
| | <p>Learning Outcomes: The students are able to</p> <ul style="list-style-type: none"> • explain the essential background to prevailing incentive structures in markets; • critically analyse the objectives, feasibility and efficiency of institutional frameworks; • apply advanced economic methods to evaluate policy measures. | | |
| | <p>Prerequisite/s: positive evaluation of compulsory Module Theory of Economic Decisions: Strategic Behaviour and Compulsory Module Economics of the Public Sector</p> | | |

Specialised Economics (Advanced)

| 6. | Elective Module: SVWL Econometrics & Data Science (Advanced) | h | ECTS-Credits |
|----|--|----------|--------------|
| | <p>VU Econometrics & Data Science Specific methods of econometrics and data science, e.g. for the identification of causal parameters or predictive analytics; empirical projects and case studies</p> | 3 | 7.5 |
| | Total | 3 | 7.5 |
| | <p>Learning Outcomes: The students are able to</p> <ul style="list-style-type: none"> • explain methods of data analysis and econometrics; • independently select and apply appropriate methods for different problems; • carry out empirical analyses with statistical software; • assess the quality of empirical analyses. | | |
| | <p>Prerequisite/s: positive evaluation of Elective Module SVWL Econometrics & Data Science (Fundamentals)</p> | | |

| 7. | Elective Module: SVWL Behavioural and Experimental Economics (Advanced) | h | ECTS-Credits |
|---|---|----------|---------------------|
| | VU Behavioural and Experimental Economics In-depth study and application of advanced methods and concepts of experimental economic research and behavioural economics | 3 | 7.5 |
| | Total | 3 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • demonstrate a deeper understanding of selected behavioural economics concepts; • apply simple theoretical models of behavioural economics to economic issues; • critically discuss and evaluate behavioural economic results from experiments, field experiments and surveys with regard to methodology; • present and communicate specialised content professionally. | | | |
| Prerequisite/s: positive evaluation of one elective module from the field of Specialised Economics (Fundamentals) | | | |

| 8. | Elective Module: SVWL Market Economy and Public Policy (Advanced) | h | ECTS-Credits |
|---|--|----------|---------------------|
| | VU Market Economy and Public Policy Analysis of selected advanced problems in the field of finance and environmental economics; intergovernmental interactions and international policy measures; behavioural economic approaches to the climate crisis; in-depth study and application of advanced theoretical and empirical methods of finance and environmental economics | 3 | 7.5 |
| | Total | 3 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • analyse and reflect on challenging economic problems and transfer the results to their own environment; • structure current policy measures economically and evaluate them using advanced economic methods; • present and critically discuss results of economic research and conclusions of economic policy. | | | |
| Prerequisite/s: positive evaluation of one elective module from the field of Specialised Economics (Fundamentals) | | | |

- (4) Four modules covering altogether 30 ECTS-Credits have to be passed from the following elective modules for a specialisation in economics:
1. Elective Module: Further not yet passed modules from the programme in Specialised Management (SBWL – Fundamentals or Advanced) can be selected pursuant to para. 2.
 2. Elective Module: Further not yet passed modules from the programme in Specialised Economics (SVWL – Fundamentals or Advanced) can be selected pursuant to para. 3.

| 3. | Elective Module: Gender, Diversity and Management | h | ECTS-Credits |
|--|--|----------|---------------------|
| a. | VO Gender, Diversity and Management Theoretical concepts for understanding the role of gender in management, possibilities and limits of corporate equality and diversity policy | 2 | 4 |
| b. | PS Gender, Diversity and Management In-depth study of selected problems from the context of gender, diversity and management | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain basic concepts of gender and diversity in the context of organisations and management; • recognise and analyse gendered structures and practices in organisations and critically assess their implications for different management tools; • design and critically assess change strategies aimed at equality in organisations; • reflect on their own attitudes and competences in dealing with diversity. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Introduction to Economics | | | |

| 4. | Elective Module: Integrated Management with Enterprise-Resource-Planning-Systems | h | ECTS-Credits |
|--|---|----------|---------------------|
| a. | VO Enterprise-Resource-Planning-Systems (ERPS) Fundamentals of business administration for Enterprise Resource Planning Systems (ERPS) | 2 | 4 |
| b. | PS Application of Enterprise-Resource-Planning-Systems (ERPS) Interactive demonstration of how Enterprise Resource Planning Systems (ERPS) work with the help of online ERP systems | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain basic knowledge about the business processes of a company; • explain how these business processes are mapped in standard business software; • process business cases with a live ERP across modules. | | | |
| Prerequisite/s: positive evaluation of four compulsory modules from the Management Core Area | | | |

| 5. | Elective Module: Integrated Management with SAP S/4HANA | h | ECTS-Credits |
|-----------|---|----------|---------------------|
| a. | VO Fundamentals of Management of SPS S/4HANA Standard business software, business processes, classification of SAP S/4HANA in the SAP AG product portfolio, architecture and functionality of SAP S/4HANA | 2 | 4 |
| b. | PS Working with SAP S/4HANA Business cases in a live SAP S/4HANA system | 2 | 3.5 |
| | Total | 4 | 7.5 |

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| | <p>Learning Outcomes: The students are able to</p> <ul style="list-style-type: none"> • map business processes in various SAP S/4HANA modules; • process business cases across modules in a live SAP S/4HANA system; • assess the possible uses of SAP S/4HANA in organisations. |
| | <p>Prerequisite/s: positive evaluation of four compulsory modules from the Management Core Area</p> |

| 6. | Elective Module: Strategic Management with SAP Analytics Cloud (SAC) | h | ECTS-Credits |
|----|--|----------|--------------|
| a. | <p>VO Management Basics of Business Intelligence Strategic management, business intelligence, business analytics, business data warehouse, management cockpits, performance dashboards</p> | 2 | 4 |
| b. | <p>PS Data visualisation with the SAP Analytics Cloud Data collection, data preparation, creation of key figures, data visualisation in the form of dashboards</p> | 2 | 3.5 |
| | Total | 4 | 7.5 |
| | <p>Learning Outcomes: The students are able to</p> <ul style="list-style-type: none"> • explain the possible uses of business intelligence for strategic management; • prepare data, define and calculate strategically relevant key figures; • visualise these key figures; • create a KPI-based dashboard with the SAP Analytics Cloud. | | |
| | <p>Prerequisite/s: positive evaluation of four compulsory modules from the Management Core Area</p> | | |

| 7. | Elective Module: Digital Business | h | ECTS-Credits |
|----|---|----------|--------------|
| a. | <p>VU Digital Business Special features of digital markets and goods, digital transformation, platform business models, business analytics process</p> | 3 | 5 |
| b. | <p>SE Digital Business In-depth study of selected topics dealt with in the VU</p> | 1 | 2.5 |
| | Total | 4 | 7.5 |
| | <p>Learning Outcomes: The students are able to</p> <ul style="list-style-type: none"> • explain and discuss the special features of digital markets and goods; • describe key aspects of the digital transformation; • independently evaluate platform business models with regard to success factors; • take a critical, reflective look at the business analytics process. | | |
| | <p>Prerequisite/s: positive evaluation of four compulsory modules from the Management Core Area</p> | | |

| 8. | Elective Module: Tax Management | h | ECTS-Credits |
|--|--|----------|---------------------|
| a. | VO Tax Management Tax aspects of company formation, ongoing company taxation and the termination/transfer of the company | 2 | 4 |
| b. | PS Tax Management In-depth study of the content covered in the VO using case studies | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • recognise the links between taxation and entrepreneurial activity; • explain the relationship between corporate taxation and accounting; • explain the basic taxation concepts for different legal forms and derive well-founded recommendations for the choice of legal form; • deal with the basic requirements for companies from a VAT perspective; • assess the tax consequences of the termination of a business and derive well-founded recommendations for its organisation. | | | |
| Prerequisite/s: positive evaluation of Compulsory Modul 1: Financial Accounting and three additional compulsory modules from the Management Core Area | | | |

| 9. | Elective Module: Accounting and Business Restructuring | h | ECTS-Credits |
|--|--|----------|---------------------|
| a. | VO Business Restructuring Company reorganisation taking into account business management concepts and legal regulations such as insolvency law and ReO (Restructuring Regulations) | 2 | 4 |
| b. | PS Business Accounting In-depth study of the contents covered in the VO, in particular balance sheet analysis based on case studies | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • recognise corporate crises using appropriate indicators; • categorise strategic earnings and liquidity crises accordingly; • develop measures and proposals for reorganisation according to the crisis status; • accompany the corresponding legal reorganisation procedures during their course. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Accounting 1: Financial Accounting and Compulsory Module Accounting 2: Cost Accounting as well as two further compulsory modules from the Management Core Area | | | |

| 10. | Elective Module: Corporate Governance | h | ECTS-Credits |
|---|--|----------|--------------|
| a. | VU Corporate Governance Overview of central topics of corporate governance (social function and objectives of companies; corporate social responsibility; role of the executive board and supervisory board; corporate communication and reporting; executive board remuneration and shareholder value; companies as political actors) | 2 | 4 |
| b. | PS Corporate Governance In-depth study of selected contents of the VU | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • present the legal framework for corporate governance; • explain the purpose and functioning of key corporate governance mechanisms; • critically discuss the design of corporate governance mechanisms; • reflect on different perspectives regarding the social responsibility and political role of companies. | | | |
| Prerequisite/s: positive evaluation of four compulsory modules from the Management Core Area | | | |

| 11. | Elective Module: Corporate Sustainability | h | ECTS-Credits |
|--|---|----------|--------------|
| a. | VU Corporate Sustainability Strategic-organisational, systemic and ethical aspects of corporate sustainability (CS); economic, social and ecological dimensions of CS; CS from a stakeholder perspective; sustainable design of the company and various corporate functions and areas | 2 | 3.5 |
| b. | PS Corporate Sustainability In-depth study of selected contents dealt with in the VU | 2 | 4 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain key terms, theories and dimensions of CS and sustainable corporate management; • critically reflect on the complexity of the effective operational implementation of CS and the associated conflicts of objectives between stakeholders; • evaluate the influence of corporate structures, processes and factors on the achievement of sustainable corporate goals; • critically review real-life business decisions in a team with regard to their impact on business and systemic sustainability and propose their own solutions; • work in a team to scientifically analyse their own complex corporate sustainability problem and develop solutions for management practice. | | | |
| Prerequisite/s: positive evaluation of four compulsory modules from the Management Core Area | | | |

| 12. | Elective Module: Learning and Work Processes in the Company | h | ECTS-Credits |
|---|---|----------|---------------------|
| a. | VU Education and Qualification in Companies Theoretical concepts for the design of company learning and work processes, economic and company pedagogical analysis of learning in the work process and in vocational training; discussion of conflicting goals of company training | 2 | 4 |
| b. | PS Competence-Orientated Training and Further Education In-depth study of selected approaches for learning and work processes in companies, e.g. AI tools for working and learning, on-boarding processes, coaching, micro-learning | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain basic economic and business pedagogical expertise on learning and work processes; • identify the special features of learning in the work process; • analyse conflicts of objectives in company training; • design didactic proposals for the organisation of operational learning and work processes; • present and critically reflect on self-developed company pedagogical concepts. | | | |
| Prerequisite/s: positive evaluation of four compulsory modules from the Management Core Area | | | |

| 13. | Elective Module: Vocational Training for Sustainable Development | h | ECTS-Credits |
|--|--|----------|---------------------|
| a. | VU Designing Sustainability-Orientated Competence Development Understanding of sustainability with reference to the social, economic and ecological transformation of society; sustainability-orientated competence requirements of skilled workers in the socio-ecological transformation; theoretical concepts for the qualification of company training staff | 2 | 4 |
| b. | PS Promotion of Sustainability-Orientated Competences In-depth study of new approaches to promoting sustainability-oriented competences; pilot projects and innovations in vocational education and training for sustainable development | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • define and problematise sustainability as a guiding principle for vocational education and training; • explain basic psychological and didactic approaches to trainer qualification; • create proposals for the design of action and problem areas for the promotion of sustainability-orientated competence development; • present self-developed concepts for the qualification of company training staff and critically reflect on them in relation to sustainability. | | | |
| Prerequisite/s: positive evaluation of four compulsory modules from the Management Core Area | | | |

| 14. | Elective Module: Specific Topics of Management | h | ECTS-Credits |
|---|---|----------|---------------------|
| a. | VO Specific Topics of Management Discussion and in-depth study of specific business management topics, such as corporate social responsibility, sustainable resource management, digitalisation, industrial relations | 2 | 3.5 |
| b. | PS Specific Topics of Management In-depth study of selected contents dealt with in the VO | 2 | 4 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain and reflect on specific business management problems and transfer the results to their own business environment; • evaluate specific business management measures; • apply theoretical and conceptual expertise to solve business problems in this area; • present and critically discuss research results and business conclusions. | | | |
| Prerequisite/s: positive evaluation of four compulsory modules from the Management Core Area | | | |

| 15. | Elective Module: Corporate Decision-Making and Societal Responsibility | h | ECTS-Credits |
|---|---|----------|---------------------|
| a. | VU Corporate Decision-Making and Societal Responsibility Overview of findings on human decisions in different contexts with a focus on behavioural biases; basics of fairness and inequality research as well as the investigation of social preferences such as altruism and behavioural aspects such as trust; presentation of the effects of individual and company decisions on an aggregated level, with a focus on considerations regarding the climate crisis as well as inequality and fairness in societies. | 3 | 5 |
| b. | PS Corporate Decision-Making and Societal Responsibility In-depth study of the issues dealt with in the VU | 1 | 2.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The student are able to <ul style="list-style-type: none"> • explain the essential background of human behaviour and its effects on climate, inequality and ethical principles; • take a critical look at human decisions and their social and ecological impact; • apply the content to the economic, ecological, ethical and social challenges of the future. | | | |
| Prerequisite/s: positive evaluation of four compulsory modules from the Management and/or Economics Core Area | | | |

| 16. | Elective Module: Nudging | h | ECTS-Credits |
|---|---|----------|--------------|
| a. | VU Nudging In-depth knowledge in the field of behavioural economic research (behavioural economics) with a special focus on nudging, decision architecture and decision optimisation to improve individual, corporate and social decisions | 2 | 3.5 |
| b. | SE Nudging In-depth study of the issues covered in the VU through practical examples and the practical application of decision architecture and nudges (e.g. energy and environmental nudges, savings and investment nudges) in the public sector and in the private sector | 2 | 4 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain their expertise in the field of behavioural economic research with a focus on nudging; • apply decision architectures and nudges to practical problems; • critically analyse nudging and its effects. | | | |
| Prerequisite/s: positive evaluation of four compulsory modules from the Management and/or Economics Core Area | | | |

| 17. | Elective Module: Tourism | h | ECTS-Credits |
|--|---|----------|--------------|
| a. | VO Tourism Systems and Sustainable Destination Management Tourism system, destination management, developments in tourism on the supply and demand side | 2 | 4 |
| b. | PS Case Studies on the Sustainable Development of Destinations Analysing destinations, developing sustainable destination strategies | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • design sustainable destination strategies; • analyse and discuss developments in the tourism system; • assess tourism developments; • apply selected qualitative or quantitative methods. | | | |
| Prerequisite/s: positive evaluation of one compulsory module from the Management or Economics Core Area | | | |

| 18. | Elective Module: Cultural Management | h | ECTS-Credits |
|---|---|----------|---------------------|
| a. | VU Art and Culture Management Theories and practices of the management of arts and cultural organisations; institutional contexts, stakeholders and specific management concepts | 2 | 3.5 |
| b. | PS Art and Cultural Management in Different Contexts Analysis of organisational forms and in-depth study of fields of work in art and cultural management: visual and performing arts, music and literature | 2 | 4 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • different management approaches for organisations in the arts and culture sector; • critically reflect on the consequences of applying various management approaches in both permanent and temporary project-based forms of organisation and assess the significance of the context of demands from the artistic, economic and socio-political field; • evaluate specific cases from the cultural sector and develop innovative concepts for context-appropriate cultural management. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Introduction to Economics | | | |

| 19. | Elective Module: Current Topics in Strategy and Innovation | h | ECTS-Credits |
|--|---|----------|---------------------|
| a. | VU Current Topics in Strategy and Innovation Communicating the latest developments, trends, approaches, challenges and theoretical concepts in the areas of strategy and innovation management | 2 | 4 |
| b. | PS Current Topics in Strategy and Innovation Application and discussion of the latest topics, concepts, techniques and methods in strategy and innovation using current examples for various industries | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • identify, describe and analyse the latest developments in strategy and innovation; • apply theoretical concepts of the latest strategy and innovation research to practice-relevant topics; • develop and present innovative solutions for strategic problems in different industries. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Fundamentals of Management: Strategy and Marketing as well as three compulsory modules from the Management Core Area | | | |

| 20. | Elective Module: Digital Markets | h | ECTS-Credits |
|-----------|---|----------|---------------------|
| a. | VU Digital Markets Analysis of the interaction between individual behaviour and the organisation of digital market forms from an entrepreneurial and economic perspective | 3 | 5 |
| b. | SE Digital Markets In-depth study of selected topics dealt with in the VU | 1 | 2.5 |
| | Total | 4 | 7.5 |

| | |
|--|---|
| | <p>Learning Outcomes: The students are able to</p> <ul style="list-style-type: none"> • analyse competitive strategies of digital service providers; • identify behavioural determinants of consumers of digital services, • develop and apply competition policy measures. |
| | <p>Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Introduction to Economics</p> |

| 21. | Elective Module: Economic Policy | h | ECTS-Credits |
|-----|--|----------|--------------|
| a. | <p>VU Economic Policy Presentation of relevant theoretical models for selected economic policy topics (e.g. migration, labour market, taxation, international currency and financial market); discussion of empirical testing possibilities</p> | 2 | 3 |
| b. | <p>PS Economic Policy In-depth study of the contents of the VU using examples and case studies</p> | 2 | 4.5 |
| | Total | 4 | 7.5 |
| | <p>Learning Outcomes: The students are able to</p> <ul style="list-style-type: none"> • name and explain relevant theoretical models depending on the field of economic policy application and evaluate the model assumptions in context; • apply empirical methods correctly and interpret empirical results; • explain the findings of economic analyses in the respective field of application. | | |
| | <p>Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Introduction to Economics</p> | | |

| 22. | Elective Module: Economic and Social History | h | ECTS-Credits |
|-----|--|----------|--------------|
| a. | <p>VU Economic and Social History Fundamentals of Global Economic and Socio-Historical Developments or History of Economic Doctrines</p> | 2 | 3 |
| b. | <p>PS Economic and Social History In-depth study of the contents of the VU using examples and case studies</p> | 2 | 4.5 |
| | Total | 4 | 7.5 |
| | <p>Learning Outcomes: The students are able to</p> <ul style="list-style-type: none"> • reflect the central economic and socio-historical or theoretical-historical developments for the global economy; • deepen this knowledge using examples and categorise these examples in a wider context; • communicate the results of their own research in writing and orally. | | |
| | <p>Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Introduction to Economics</p> | | |

| 23. | Elective Module: Macroeconomics of Open Economies | h | ECTS-Credits |
|--|--|----------|---------------------|
| a. | VU Macroeconomics of Open Economies Introduction to the methods and theories for analysing open economies and their significance for the interpretation of macroeconomic processes | 2 | 3 |
| b. | PS Macroeconomics of Open Economies Interactive in-depth study of selected topics from the VU using case studies, application in practice or economic policy advice | 2 | 4.5 |
| | Total | 4 | 7.5 |
| <p>Learning Outcomes: The students are able to</p> <ul style="list-style-type: none"> • describe important current macroeconomic issues and their underlying causal mechanisms; • in particular characterise central theories relating to the dynamics of the European economic area and explain possible applications; • apply macroeconomic models to specific issues, i.e. explain and evaluate the assumptions, mechanisms of action and results of the models and critically reflect on the underlying models; • read and understand scientific articles, present the underlying model to fellow students and categorise the results in a specific context; • apply basic macroeconomic concepts and models to practical cases and make appropriate judgements. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Introduction to Economics | | | |

| 24. | Elective Module: Firms, Markets, Competition | h | ECTS-Credits |
|---|---|----------|---------------------|
| a. | VU Firms, Markets, Competition Analysing horizontal and vertical integration in markets with imperfect competition; measuring market power; basics of competition law | 2 | 3 |
| b. | PS Firms, Markets, Competition Interactive treatment and in-depth study of selected topics from the VU | 2 | 4.5 |
| | Total | 4 | 7.5 |
| <p>Learning Outcomes: The students are able to</p> <ul style="list-style-type: none"> • characterise markets with imperfect competition from current economic life with the help of the most important models of competition theory; • discuss and categorise competition policy issues with the help of welfare economic analysis tools for different market forms; • explain anti-competitive practices and provide examples based on case studies. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Introduction to Economics | | | |

| 25. | Elective Module: Economics of Leisure and Sport | h | ECTS-Credits |
|---|---|----------|---------------------|
| a. | VU Economics of Leisure and Sport Application of the tools of economic analyses to the sports and leisure industry and tourism sector | 2 | 3 |
| b. | PS Economics of Leisure and Sport In-depth study of the contents of the VU using examples and case studies | 2 | 4.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • recognise and analyse the essential background to the circular economy, competition, employment and foreign trade effects of the leisure and sports sector; • identify and critically evaluate the resulting economic policy options; • work out and present methodologies, results and implications from subject-specific scientific work; • critically categorise and evaluate relevant research literature from the fields of leisure and sports economics; • lead and moderate presentations by other students. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Introduction to Economics | | | |

| 26. | Elective Module: Health Economics and Social Security | h | ECTS-Credits |
|--|--|----------|---------------------|
| a. | VU Health Economics and Social Security Introduction to the economic analysis of the healthcare system and social security systems (e.g. health insurance, long-term care insurance) | 2 | 3 |
| b. | PS Health Economics and Social Security In-depth study and reflection of the key points from the lecture through literature review, presentation and discussion | 2 | 4.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • describe the special features of health and health goods and assess their consequences for the organisation of the healthcare system in terms of efficiency and equity considerations; • describe the economic characteristics of health risks and their coverage by health insurance and establish a link to the organisation of real health systems; • explain the most important principles and methods of health economic evaluation and apply them to simple health policy problems; • read health economic publications, interpret the empirical evidence in scientific studies and apply it to real decision-making situations in the healthcare system. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Introduction to Economics | | | |

| 27. | Elective Module: Environmental Economics | h | ECTS-Credits |
|--|---|----------|---------------------|
| a. | VU Environmental Economics Economic perspective on environmental problems and their solutions; methods for the economic evaluation of the environment; analysis and discussion of environmental policy instruments and prerequisites for voluntary, collective action | 2 | 3 |
| b. | PS Environmental Economics Deepening and reflection of selected contents of the VU through literature review, presentations and discussion | 2 | 4.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain the essential background to prevailing incentive structures in markets with environmental externalities; • critically reflect on the feasibility, efficiency and ecological effectiveness of individual policy instruments of environmental economics; • present and discuss the research question, methodology used and results obtained from selected scientific publications in the field of environmental economics. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Introduction to Economics | | | |

| 28. | Elective Module: Regional Economics | h | ECTS-Credits |
|---|---|----------|---------------------|
| a. | VU Regional Economics Teaching of simple methods for analysing regional economic relationships and introduction to the objectives and instruments of European regional policy | 2 | 3 |
| b. | PS Regional Economics Development and in-depth study of selected topics from the VU through literature review, presentation and discussion | 2 | 4.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain and critically discuss scientific publications on regional economics; • analyse and classify specific regions in terms of regional economics in order to identify relevant (scientific) issues and process them in a targeted manner; • present the results of data analyses in writing and orally in an appealing and comprehensible manner. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Introduction to Economics | | | |

| 29. | Elective Module: Managerial Economics | h | ECTS-Credits |
|--|---|----------|--------------|
| a. | VU Managerial Economics Systematic treatment of producer and consumer theory; focus on incentive structures with asymmetric information (principal-agent theory, adverse selection) with the help of game theory instruments, market failure, externalities, public goods | 2 | 3 |
| b. | PS Managerial Economics Interactive discussion and in-depth study of selected topics from the VU | 2 | 4.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • categorise the competitive situation of companies from a management perspective and draw appropriate conclusions for pricing options; • characterise the incentive structures in the case of asymmetric information from the perspective of the various market participants and derive the corresponding optimal contracts; • justify the necessity of intervening in the market in the event of different types of market failure and explain their implications. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Introduction to Economics | | | |

| 30. | Elective Module: Data Analytics | h | ECTS-Credits |
|--|---|----------|--------------|
| a. | VU Data Analytics Statistical modelling with supervised and unsupervised learning methods | 3 | 5 |
| b. | PS Data Analytics Empirical case studies on data analytics | 1 | 2.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • recognise statistical problems in application-related questions; • select suitable methods for analysis; • implement these independently in statistical software; - communicate the results. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Introduction to Economics | | | |

| 31. | Elective Module: Current Developments in the Economy and Society | h | ECTS-Credits |
|---|--|----------|---------------------|
| a. | VU Current Developments in the Economy and Society Theoretical and empirical analysis of current economic topics | 2 | 3 |
| b. | PS Current Developments in the Economy and Society In-depth study of selected contents dealt with in the VU | 2 | 4.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: Students are able to <ul style="list-style-type: none"> • recognise the topicality of theoretical concepts; • research the state of the scientific debate and the empirical basis; • organise the material systematically, comment on it critically and present it accordingly. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Introduction to Economics | | | |

| 32. | Elective Module: Developing Economy | h | ECTS-Credits |
|---|--|----------|---------------------|
| a. | VU Developing Economy: Sustainable – Diverse - Transformative Diversity of economic approaches and schools of thought with a special focus on sustainability; critical examination of the social and ecological consequences of existing economic practices; sensitisation to areas of tension within economic and business sciences | 2 | 3 |
| b. | PS Developing Economy: Sustainable – Diverse – Transformative In-depth study of selected contents dealt with in the VU | 2 | 4.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain an overview of the paradigmatic diversity within economics; • consider different approaches holistically and reflect on them critically; • discuss and present their findings; • communicate their findings in writing in accordance with the rules of good scientific practice; • consider different approaches holistically and reflect on them critically; • discuss and present their findings; • communicate their findings in writing in accordance with the rules of good scientific practice. | | | |
| Prerequisite/s: positive evaluation of Compulsory Module Introduction to Management and Introduction to Economics | | | |

| | | | |
|---|---|----------|---------------------|
| 33. | Elective Module: Italian Law and Economics I: Public Commercial Law and Labour Law | h | ECTS-Credits |
| a. | VO Italian Law and Economics I Constitutional and administrative law principles of economic life as well as the fundamental issues of labour law, especially for the personnel sector | 2 | 4 |
| b. | PS Italian Law and Economics I In-depth study of fundamental issues from the VO Italian Law and Economics I. | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain essential economic elements of Italian public law and Italian labour law; • reflect critically on this knowledge on the basis of specific situations; • apply this knowledge independently. | | | |
| Prerequisite/s: positive evaluation of four compulsory modules from the Economics Core Area | | | |

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|--|--|----------|---------------------|
| 34. | Elective Module: Italian Law and Economics II: Commercial and Company Law, Bankruptcy Law | h | ECTS-Credits |
| a. | VO Italian Law and Economics II The most important types of contracts commonly used in business transactions; defining characteristics of the entrepreneur and the company with a special focus on competition law and the rules of interaction on the market; introduction to company law; introduction to securities law | 2 | 4 |
| b. | PS Italian Law and Economics II In-depth study of fundamental issues from the VO Italian Law and Economics II. | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain key elements of Italian commercial, corporate, company and bankruptcy law; • reflect critically on this knowledge on the basis of specific situations; • apply this knowledge independently. | | | |
| Prerequisite/s: positive evaluation of four compulsory modules from the Management Core Area and/or the Economics Core Area | | | |

| 35. | Elective Module: Italian Tax Law | h | ECTS-Credits |
|---|--|----------|--------------|
| a. | VO Italian Tax Law Overview of all areas of Italian tax law | 2 | 4 |
| b. | PS Italian Tax Law In-depth study of fundamental questions from the VO Italian Tax Law | 2 | 3.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: The students are able to <ul style="list-style-type: none"> • explain key elements of Italian tax law; • reflect critically on this knowledge on the basis of specific facts; • apply this knowledge independently. | | | |
| Prerequisite/s: positive evaluation of four compulsory modules from the Management Core Area and/or the Economics Core Area | | | |

| 36. | Elective Module: Additional Foreign Business Language | h | ECTS-Credits |
|---|---|----------|--------------|
| | UE Foreign Business Language Training of communicative competences and language skills for business life in an international context based on selected topics from business life; one language not chosen in Compulsory Module 16: English, French, Italian, Spanish or Russian | 4 | 7.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: Students have the ability to communicate orally and in writing in a foreign language in a business context. They are able to prepare and present economic content in the foreign language and communicate with different target groups in this foreign language. | | | |
| Prerequisite/s: The prerequisites specified by the respective curricula are to be met. | | | |

| 37. | Elective Module: International Management I | h | ECTS-Credits |
|--|---|----------|--------------|
| a. | VO International Management I Internationalisation processes from a theoretical and empirical perspective; choice of location for foreign direct investment; business strategy of multinational companies; digitalisation and sustainability in multinational companies; basics of functional perspectives in multinational companies | 2 | 3 |
| b. | SE International Management I In-depth scientific examination of selected topics dealt with in the VO on the basis of case studies and literature study | 2 | 4.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: Students are able to distinguish between different forms of international business activity. They can make theory-based recommendations as to which form of international business activity is advisable for companies under which circumstances. Students understand generic corporate strategies and can derive corresponding internationalisation strategies. They can qualitatively and quantitatively evaluate investment projects abroad. Students will be able to explain basic relationships between the functional components of international management, apply them to practical case studies and identify social, ethical and intercultural implications. | | | |

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|--|---|
| | Prerequisite/s: The prerequisites specified by the respective curricula are to be met. |
|--|---|

| 38. | Elective Module: International Management II | h | ECTS-Credits |
|--|--|----------|--------------|
| a. | VO International Management II In-depth study of the functional and institutional elements of international management, e.g. international human resource management, international financial management, international cost management, international marketing, international supply chain management, internationalisation of family businesses, internationalisation of non-profit organisations, international tourism industry | 2 | 3 |
| b. | SE International Management II In-depth scientific examination of selected topics dealt with in the VO on the basis of case studies and literature study | 2 | 4.5 |
| | Total | 4 | 7.5 |
| Learning Outcomes: Students can analyse in-depth questions of international management and derive theory-based solutions. They can present and discuss specialised academic literature in the respective functional subject areas and solve and critically assess complex case studies. Students can establish connections between the various functions and apply and explain this knowledge to different business management issues. | | | |
| Prerequisite/s: The prerequisites specified by the respective curricula are to be met. | | | |

| 39. | Elective Module: Social Sciences | h | ECTS-Credits |
|---|---|----------|--------------|
| | Courses totalling 7.5 ECTS-Credits can be freely selected from the Bachelor's Programme in Sociology and/or the Bachelor's Programme in Political Science, subject to available places. | - | 7.5 |
| | Total | - | 7.5 |
| Learning Outcomes: Based on the specific focus of their selected module, the students are able to <ul style="list-style-type: none"> • explain and reflect on social science problems; • transfer the results to their own business-related environment; • evaluate business and/or economic measures from a social science perspective. | | | |
| Prerequisite/s: The prerequisites specified by the respective curricula are to be met. | | | |

| 40. | Elective Module: Interdisciplinary Skills | h | ECTS-Credits |
|-----|--|----------|---------------------|
| | The module enables students to complete other courses and modules from this bachelor's programme that have not yet been completed or courses and modules from other bachelor's programmes at the University of Innsbruck, subject to availability. It is recommended that students also complete courses from the field of Gender Studies, Women's and Gender Studies. | - | 7.5 |
| | Total | - | 7.5 |
| | Learning Outcomes: Based on the specific focus of their selected module, the students are able to <ul style="list-style-type: none"> • make connections between their own specialised knowledge and additional or in-depth competences and skills; • individualise and deepen their economic profile by acquiring additional qualifications. | | |
| | Prerequisite/s: The prerequisites specified by the respective curricula are to be met. | | |

| 41. | Elective Module: Internship | h | ECTS-Credits |
|-----------|---|----------|---------------------|
| a. | Internship In order to test and apply the knowledge and skills they have acquired or to gain an orientation on the conditions of professional practice and to acquire professionally relevant qualifications, students can complete an internship corresponding to 14 ECTS-Credits (in companies, public administration institutions, economic institutions, chambers and interest groups, national and international organisations, etc.). Authorisation must be obtained from the Director of Studies before commencing the internship. The duration, scope and content of the work performed must be certified by the institution; a report must also be drawn up. | | 14 |
| b. | AG Supervision and Reflection on the Internship Support and interactive discussion of the experiences made | 1 | 1 |
| | Total | 1 | 15 |
| | Learning Outcomes: The students are able to <ul style="list-style-type: none"> • apply the knowledge and skills acquired during training in a professional environment; • critically and reflectively analyse their experiences; • assess the conditions of professional practice and recognise connections between different organisational functional areas; • establish and critically reflect on the connection between theoretical knowledge and practical action. | | |
| | Prerequisite/s: study achievements covering 30 ECTS-Credits | | |

- (5) Instead of the elective modules pursuant to para. 4, a Minor for bachelor's programmes or the corresponding parts thereof may be completed subject to the availability of places. Minors are defined modules from other disciplines totalling 30 ECTS-Credits; they are published in the University of Innsbruck's Bulletin.

§ 11 Bachelor's Thesis

- (1) A Bachelor's Thesis is to be written within the scope of the Compulsory Module Seminar with Bachelor's Thesis.
- (2) The Bachelor's Thesis covers a workload of 13 ECTS-Credits.
- (3) By completing the Bachelor's Thesis, students prove that they are able to independently apply theoretical and methodological instruments of management or economics to a limited issue.
- (4) The Bachelor's Thesis in the specialisation of management must be written within the scope of the Compulsory Module Seminar with Bachelor's Thesis (§10 para. 1) and must focus on content from the field of Specialised Business Administration in accordance with §10 para. 2. The content of the Bachelor's Thesis must be assigned to an already passed elective module in Specialised Management (Fundamentals) in accordance with §10 para. 2. The registration for the Bachelor's Thesis requires the written declaration of the specialisation in Management in accordance with §8 para. 2.
- (5) The Bachelor's Thesis in the specialisation of economics is to be written within the Compulsory Module Seminar with Bachelor's Thesis (§10 para. 1) and must focus on content from the field of Specialised Economics acc. to §10 para. 3. The content of the Bachelor's Thesis must be assigned to an already passed elective module in Specialised Economics (Fundamentals) acc. to §10 para. 3.

The registration for the Bachelor's Thesis requires the written declaration of the specialisation in Economics in accordance with §8 para. 2.

- (6) Students have the right to propose the topic of the Bachelor's Thesis or to choose from a number of proposals.
- (7) The topic of the Bachelor's Thesis must be agreed with the course instructor no later than four weeks after the start of the teaching and examination activities of the respective semester.
- (8) The Bachelor's Thesis must be submitted by the end of the course in written form and/or in the electronic form specified by the Director of Studies.
- (9) Joint work on a topic by several students is permitted if the work of the individual students is labelled and assigned separately.
- (10) The Bachelor's Thesis may be written in another language with the consent of the course instructor.

§ 12 Examination regulations

- (1) The performance of a module is assessed in one of the following ways:
 1. in a module consisting of a lecture and a course with continuous performance evaluation, by a course examination for the course with continuous performance evaluation and an overall examination over the subject matter of the courses of the module, whereby positive evaluation for the course with continuous performance evaluation is a prerequisite for registering for the overall examination; exceptions to this are the modules Introduction to Management and Introduction to Economics and Mathematics;
 2. The modules Introduction to Management, Introduction to Economics and Mathematics are completed by course examinations.
 3. in a module consisting exclusively of one or several courses with continuous performance evaluation by the course examinations of these courses.
- (2) In the case of course examinations, the course instructor has to fix and announce the examination method (written/oral/exam paper) and the evaluation criteria before the start of the semester.
- (3) In the case of course examinations for courses with continuous performance evaluation, the evaluation is based on at least two written, oral and/or practical contributions of the participants.
- (4) Overall examinations cover the content of the entire module and are to be taken in front of individual examiners. The overall examination consists of a written examination (duration of a max. of 90 minutes).

- (5) The Elective Module Internship is evaluated by the Director of studies. Positive evaluation reads “participated with success”, negative evaluation “participated without success”.
- (6) Modules and courses that were taken from other study programmes are subject to the examination regulations of the respective curriculum they have been taken from. Extracurricular Minors are subject to the curriculum of this curriculum.

§ 13 Academic degree

Graduates of the Bachelor’s Programme in Management and Economics are awarded the academic degree “Bachelor of Science”, abbreviates as “BSc”.

§ 14 Coming into force

This curriculum comes into force on 1 October 2025.

§ 15 Transitional provisions

- (1) This curriculum applies to all students who start the Bachelor’s Programme in Management and Economics as of the 2025/26 winter semester.
- (2) Degree students who have started the Bachelor’s Programme in Management and Economics acc. to the curriculum published in the University of Innsbruck Bulletin of 15 September 2021, Issue 104, No. 1050 before 1 October 2025 at the University of Innsbruck, are entitled to finish this study programme within a maximum of eight semesters from this point in time.
- (3) If the Bachelor’s Programme in Management and Economics is not completed in time, the students will be subject to this curriculum. Furthermore, students are entitled to voluntarily subject themselves to this curriculum at any time.