Otto-Friedrich-Universität Bamberg



Department of Social Sciences, Economics and Business Administration

EMBS MODULE GUIDE 2012/2013

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1 EMBS - EUROPEAN MANAGEMENT AND BUSINESS SCIENCES – CONSORTIUM

1.1 Objectives of the Programmes

The EMBS Consortium provides integrated European programmes of study leading to the certificate of "European Bachelor-Level Business Sciences" ("EBBS") and the "European Master-Level Business Sciences" ("EMBS"). The aim is to meet the requirements for the academic education of business and management graduates in modern Europe. Close cooperation between the institutions involved and jointly agreed programme structures provide a programme of academic excellence, leading to full competence in another community language and an in-depth understanding of the business environment and culture of other European countries. The EMBS Consortium qualifications are awarded in addition to national degrees.

1.2 European Bachelor-Level Business Sciences

- The EBBS course of study is an integrated programme leading to the award of the EBBS certificate.
- The course of study comprises a minimum of 180 ECTS credits. The first year of the programme (normally equivalent to 60 ECTS credits) must be completed at the Home University.
- A minimum of 60 ECTS of the remaining 120 ECTS credits must be obtained at the Host University. These 60 ECTS credits obtained abroad must be within the business area and include 20 ECTS within the European Affairs module.
- The requirements for the European Affairs Module at Bachelor's level are as follows:
 - → European Core Elements: 10 ECTS
 - → International oriented management elements: 5 ECTS
 - → Foreign Local Elements: 5 ECTS

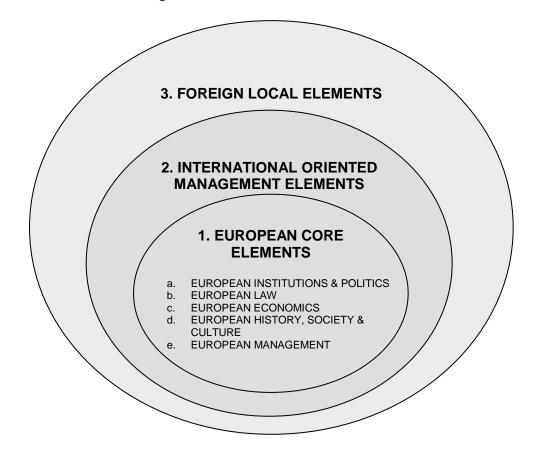
1.3 European Master-Level Business Sciences

• The EMBS course of study programme is an integrated programme leading to the award of EMBS certificate.

- The course of study comprises a minimum of 120 ECTS credits. The first year of the programme (normally equivalent to 60 ECTS credits) must be completed at the Home University. An exception to this rule applies where students complete their Bachelor-Level programme at the same university.
- A minimum of 60 ECTS of the remaining 120 ECTS credits must be obtained at the Host University. These 60 ECTS credits obtained abroad must be within the business area and include 20 ECTS within the European Affairs module.
- The requirements for the European Affairs Module at Master's level are as follows:
 - → European Core Elements: 10 ECTS
 - → International oriented management elements: 5 ECTS
 - → Foreign Local Elements: 5 ECTS

1.4 European Affairs Modules

A unique and distinctive feature of the EMBS Consortium courses of study – EBBS and EMBS – is a compulsory European Affairs module to be completed at the host university and comprising 20 ECTS credits. The types of courses included in the European Affairs module are shown in the figure below :



• The inner ring: EUROPEAN CORE ELEMENTS

Including courses with focus on European Institutions and Politics, European Law, European Economics, European History, Society and Culture and European Management

- The middle ring: INTERNATIONAL ORIENTED MANAGEMENT ELEMENTS
 Covering courses, which don't contain specific European but international
 management topics such as "International Management", "International
 Finance", etc., but also including every kind of management course which deals
 with international questions
- The outer ring: FOREIGN LOCAL ELEMENTS
 Including a variety of local oriented courses from the host institution, also foreign language courses

2 THE DEPARTMENT OF SOCIAL SCIENCES, ECONOMICS AND BUSINESS ADMINISTRATION

Please note that the information in this booklet is non-binding, and that Professors are free to add, revise or delete aspects of their courses at any time.

Contact Address:

Otto-Friedrich-Universität Bamberg Prof. Dr. Matthias Muck Representative of Foreign Affairs Department of Social and Economic Studies EBBS/EMBS-Coordinator Kärntenstr. 7 D-96052 Bamberg

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Email: international@uni-bamberg.de http://www.uni-bamberg.de/auslandsamt/

Academic Calendar:

Winter Semester: October 15th, 2012 – February 9th, 2013

Summer Semester: April 15th, 2013 – July 20th, 2013

Please note that the exams take place after the lecture period and that the examination period can last up to 2 month.

3 EUROPEAN AFFAIRS MODULES AT THE UNIVERSITY OF BAMBERG

3.1 Undergraduate (Bachelor):

3.1.1 European Core Elements

Europäische Integration: Unternehmenspolitische Implikationen (Internationales Management)

Geldpolitik der europäischen Zentralbank (Wirtschaftspolitik)

Einführung in die Europäische und internationale Wirtschaft (Internationale Wirtschaft)

Öffentliche Finanzen 2: Finanzpolitik in Europa (Finanzwissenschaft)

Theorie und Politik der Europäischen Integration (Integration der Europäischen Arbeitsmärkte)

Vorlesung: Einführung in die Internationale und europäische Politik (Internationale Beziehungen)

Übung: Internationale und Europäische Politik (Internationale Beziehungen)

Proseminar/Seminar zu Themen der internationalen und europäischen Politik (Internationale Beziehungen)

3.1.2 International Oriented Management Elements

Internationale Unternehmensfinanzierung (Finanzwirtschaft)

Internationales Finanzcontrolling (Finananzcontrolling)

Grundlagen des Internationalen Managements (Internationales Management)

Internationalisierungsprozesse und vergleichendes Management (Internationales Management)

Auslandsmarkteintritt: Strategie und Technik (Internationales Management)

Fallstudienseminar (Internationales Management)

Internationales Marketing (Absatzwirtschaft)

Globalization, Democracy and the Welfare State (Transnationale und Globale Prozesse)

Sociology of International Organization (Transnationale und Globale Prozesse)

Sozialstrukturanalyse im internationales und historischen Vergleich I (Soziologie, insb. Sozialstrukturanalyse)

Sozialstrukturanalyse im internationales und historischen Vergleich II (Soziologie, insb. Sozialstrukuranalyse)

Sozialstrukturanalyse im internationales und historischen Vergleich III / Spezielle Aspekte der

Sozialstrukturanalyse (Soziologie, insb. Sozialstrukturanalyse)

International Migration and the Labour Market (Integration der Europäischen Arbeitsmärkte)

Einführung in das Studium politischer Systeme (Politische Systeme)

Undergraduate Seminar in Comparative Politics (Politische Systeme)

Einführung in die international vergleichende Politikfeldanalyse: Konzepte, Theorien, Methoden (International vergleichende Politikfeldanalyse)

Einführung in die international vergleichende Politikfeldanalyse: Empirische Ergebnisse (International vergleichende Politikfeldanalyse)

Seminar zu Themen der international vergleichenden Politikfeldanalyse (International vergleichende Politikfeldanalyse)

1. Foreign Local Elements:

Seminar zu Themen der international vergleichenden Politikfeldanalyse: Arbeitsmarktpolitik in der Bundesrepublik Deutschland

3.2 Graduate (Master):

3.2.1 European Core Elements

Währungs- und Finanzmarktintegration (Finanzwirtschaft)

Sociology of European Integration (Transnationale und Globale Prozesse)

Vorlesung: Europäische Integration. Probleme und Politiken (Internationale Beziehungen)

Hautseminar zu Themen der europäischen Integration (Internationale Beziehungen)

<u>3.2.2</u> International Oriented Management Elements

International Finance (Finanzcontrolling)

Internationales Finanz- und Währungsmanagement (Internationales Management)

Internationale Unternehmensethik (Internationales Management)

Gestaltung und Führung internationaler Unternehmen (Internationales Management)

Controlling IV: Internationales Konzerncontrolling (Unternehmensführung und Controlling)

International Trade I (Internationale Wirtschaft)

International Trade II (International Economics)

Internationale Makroökonomik I (Internationale Wirtschaft)

Seminar zur Internationalen Makroökonomik (Internationale Wirtschaft)

Finanzwissenschaften 4: Internationale Besteuerung (Finanzwissenschaft)

Sociology of International Relations and International Law (Transnationale und Globale Prozesse)

Ausgewählte Probleme der Vergleichenden Politikwissenschaft (Politische Systeme)

Vorlesung: Theorie internationaler Institutionen (Internationale Beziehungen)

Hautseminar zu Themen der internationalen Politik (Internationale Beziehungen)

3.3 Foreign Local Elements:

Einführung in die Arbeit mit dem GSOEP (Empirische Mikroökonomie)

Regieren in der Bundesrepublik Deutschland. Politikfelder im Vergleich. (International vergleichende Politikfeldanalyse)

Information about language courses at the University of Bamberg:

Sprachenzentrum der Universität Bamberg

Internet: http://www.uni-bamberg.de/sz/

Information about all offered courses in Business Administration, Economics, and Business Informatics at the University of Bamberg you can find in the ECTS-Guide

(http://www.uni-

bamberg.de/sowi/leistungen/studium/studium_international/ects_guide_embs_guide/).

In case of any questions concerning your EBBS/EMBS-Programme, please do not hesitate to contact the EBBS/EMBS-Coordinator at the University of Bamberg (studium-international.sowi@uni-bamberg.de).

4 BUSINESS SCIENCE MODULE AT THE UNIVERSITY OF BAMBERG

4.1.1 International Accounting and Auditing

Prof. Dr. Brigitte Eierle

Chair of International Accounting and Auditing

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Tel.: +49/0951 / 863-2545 Fax: +49/0951 / 863-2546 Email: bwl-irwp@uni-bamberg.de

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Bachelor Program

Bookkeeping

Buchführung

Language: German

<u>Prerequisites:</u> Basic knowledge and understanding of theories and concepts in business

administration and management

<u>Registration</u>: No registration required, for the registration for the exam, pls. look at homepage of the Prüfungsamt

- Purposes of bookkeeping and management accounting
- Concept of double-entry accounting
- Balance Sheet accounts
- Profit and Loss accounts
- Recording of business transactions, such as asset accounting, payroll accounting or tax accounting

Hours per Week / Semester:	Teaching Method:
4 / each term	Lecture, Practical Assignments, Tutorial
Credits:	Examination:
6	2h written exam

Accounting according to German GAAP

Rechnungslegung nach HGB

Language: German

Prerequisites: Bookkeeping or equivalent knowledge recommended

Registration: No registration required, for the registration for the exam, pls. look at homepage of

the Prüfungsamt

- Introduction to German GAAP
- Principles of financial accounting according to German GAAP
- Objectives, structure and content of annual financial statements
- Recognition, measurement and disclosure
- Accounting for different balance sheet items, such as current and fixed assets, inventories, liabilities etc.
- Elements of financial statements according to German GAAP Methods and Practices of accounting policy
- Consolidated financial statements according to German GAAP (Overview)

Hours per Week / Semester:	Teaching Method:
4 / summer	Lecture, Practical Assignments, Tutorial
Credits:	Examination:
6	1h written exam

Accounting according to IFRS - Basics

Rechnungslegung nach IFRS - Grundlagen

Language: German

Prerequisites: Bookkeeping and Accounting according to German GAAP or equivalent knowledge

recommended

<u>Registration</u>: No registration required, for the registration for the exam, pls. look at homepage of the Prüfungsamt

- Introduction to IFRS
- Principles of financial accounting according to IFRS
- Objectives, structure and content of annual financial statements
- Recognition, measurement and disclosure
- Accounting for different balance sheet items, such as current and fixed assets, inventories, liabilities etc.
- Elements of financial statements according to IFRS
- Consolidated financial statements according to IFRS (Overview)

Hours per Week / Semester:	Teaching Method:
4 / winter	Lecture, Practical Assignments, Tutorial
Credits:	Examination:
6	1h written exam

Auditing and Corporate Governance

Wirtschaftsprüfung und Corporate Governance

Language: German

Prerequisites: Accounting according to German GAAP and IFRS - Basics or equivalent

knowledge recommended

Registration: Registration for the case studies start during the semester, pls. look at homepage of

the chair; for the registration for the exam, pls. look at homepage of the Prüfungsamt

- Objectives and contents of Corporate Governance
- German Corporate Governance Code
- Sarbanes-Oxley-Act
- Legal framework and auditors 'self-organisation
- Internal and external Auditing
- Risk-oriented auditing approach
- International and German Standards of Auditing
- Auditing of balance sheet items
- Auditing of consolidated statements
- Compliance and Fraud detection

Hours per Week / Semester:	Teaching Method:
3 / summer	Lecture, Case Studies
Credits:	Examination:
6	1h written exam

Master Program

Business Valuation and Financial Statement Analysis

Unternehmensbewertung und -analyse

Language: German

Prerequisites: Bachelor Degree

Registration: No registration required, for the registration for the exam, pls. look at homepage of

the Prüfungsamt

- Reasons, objectives and methods of corporate analysis
- Purpose of the analysis of financial statements
- Computing and interpretation of common accounting ratios
- Analysis of the financial situation of an enterprise
- Analysis of the performance of an enterprise
- Limitations of financial analysis
- Trade of between accounting policy and informational content

Hours per Week / Semester:	Teaching Method:
4 / winter	Lecture, Practical Assignments, Tutorial
Credits:	Examination:
6	1h written exam

Consolidated Financial Statements according to German GAAP and IFRS

Konzernrechnungslegung nach HGB und IFRS

Language: German

Prerequisites: Bachelor Degree

Registration: No registration required, for the registration for the exam, pls. look at homepage of

the Prüfungsamt

- Purposes and need for group accounting
- Legal framework
- Determining the scope and basis of consolidation
- Consolidated financial statements according to German GAAP (e. g. capital consolidation, elimination of inter-company transactions as well as accounting for deferred taxes)
- Consolidated financial statements according to IFRS

Hours per Week / Semester:	Teaching Method:
4 / winter	Lecture, Practical Assignments, Tutorial
Credits:	Examination:
6	1h written exam

Accounting according to IFRS - Advanced

Rechnungslegung nach IFRS - Vertiefung

Language: German

Prerequisites: Bachelor Degree

Registration: No registration required, for the registration for the exam, pls. look at homepage of

the Prüfungsamt

- In depth discussion of current IASB projects
- IASB framework project
- Revenue Recognition
- Fair Value Measurement
- Share-based payments IFRS 2
- Employee Benefits

Hours per Week / Semester:	Teaching Method:
3 / summer	Lecture, Case Studies, Practical Assignments

Credits: Examination:
6 1h written exam

Seminar: Current Topics in International Accounting and Auditing

Aktuelle Fragen zur Internationalen Rechnungslegung und Wirtschaftsprüfung

Language: German

Prerequisites: Bachelor Degree

Registration: During/before the semester, pls. look at homepage of the chair

• Current topics in national and international accounting, auditing and other accounting-relevant aspects

Hours per Week / Semester:	Teaching Method:
3 / each term	Presentation, Discussion
Credits:	Examination:
6	Essay, Presentation, Discussion

Seminar: Business Valuation

Unternehmensbewertung bei Erstellung und Prüfung des Jahres- und Konzernabschlusses

Language: German

Prerequisites: Bachelor degree

Registration: During the semester, pls. look at homepage of the chair

- Purposes and motives for business valuations
- Capital Asset Pricing Model
- Income approach to valuation
- DCF-approach to valuation

Hours per Week / Semester:	Teaching Method:
3 / winter	Presentations, Case Studies, Discussion
Credits:	Examination:
6	Term Paper, Presentation, Discussion

4.1.2 Human Resource Management

Prof. Dr. Maike Andresen

Chair of Business Administration, esp. Human Resource Management

Kirschäckerstraße 39 D-96045 Bamberg

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Bachelor Program

PM-B-01:

Principles of Human Resource Management

Grundlagen des Personalmanagements

Aims, responsibilities and functions of HRM; Theoretical bases of HRM; Organisation of human resource management; Parameters of HRM: industrial relations and workers' participation; Personnel planning; Recruitment and selection of personnel; Personnel placement; Personnel development; Career policy; Leadership; Personnel evaluation; Personnel retention; Compensation & Benefits; Personnel layoff; Ethics and corporate social responsibility

Language (oral): German

Registration:

Hours per Week / Semester:	Teaching Method:
3 / winter	Lecture & Tutorial
Credits:	Examination:
6	written examination (60 min.)

PM-B-02:

Organisational Behaviour

<u>Precondition for participation:</u> Successful participation in "Principles of Human Resource Management"

Individual Processes (perception, personality, attitudes and values, work motivation, learning), groups, teams and social processes (group dynamics and teams, communication, emotional intelligence, conflict management and negotiation, job satisfaction, power and politics), the organisational context (decision making, organisational theory and design, organisational structure and culture, organisational change and development)

Language: German (oral) / English (written materials and documents)

Registration:

Hours per Week / Semester:	Teaching Method:
3 / winter	Mixture of Lecture and Seminar
Credits:	Examination:
6	1 hour written examination & cumulative seminar paper

PM-B-03: Leadership

<u>Precondition for participation:</u> Successful participation in "Principles of Human Resource Management"

Definitions of leadership and management; leader traits and skills; perspectives of effective leadership behavior; instruments (MbO, participation, delegation, self-leadership); contingency theories of effective leadership, power and influence; interaction theories of effective leadership, leader-member exchange theory; charismatic and transformational leadership; ethical, spiritual and authentic leadership, leadership of teams; developing leadership skills; leadership substitutes; leading your superior

<u>Language (oral)</u>: German

Registration:

Hours per Week / Semester:	Teaching Method:
3 / summer	Seminar
Credits:	Examination:
6	Oral presentation and written seminar paper

PM-B-04:

Diversity Management

<u>Precondition for participation:</u> Successful participation in "Principles of Human Resource Management"

Complexity of Diversity: importance and dimensions of diversity, from diversity management to inclusion; diversity in the workplace – an economic perspective; diversity in the workplace – a legal perspective; diversity in the workplace – a moral perspective; paradigm shift – understanding diversity models and theories on the individual, group and organizational level of analysis; Diversity Management in Theory and Practice: gender diversity; religious diversity; age diversity; diversity reg. sexual orientation; ethnic and cultural diversity; diversity reg. physical abilities; International Diversity / Future Trends

Language (oral): German

Registration:

Hours per Week / Semester:	Teaching Method:
3 / winter	Seminar
Credits:	Examination:
6	Oral presentation and written seminar paper

PM-B-05:

Human Resource Controlling

Personalcontrolling

Fundamentals of human resource controlling; Human resource development controlling; Human resource education controlling; Evaluation of training initiatives; Economical effects of work-life

balance; Economical effects of burnout; Economical effects of work satisfaction; Balanced scorecard; efqm (excellence)-model; The Saarbrücker formula; Workonomics model of BCG

Language (oral): German

Registration:

Hours per Week / Semester:	Teaching Method:
3 / summer	Seminar
Credits:	Examination:
6	Oral presentation and written exam (30 minutes)

Master Program

PM-M-01:

The Strategic Managing of Human Resources

<u>Precondition for participation:</u> Solid fundamental knowledge of "human resource management", gained within a Bachelor programme of study

Framework of strategic human resource management (SHRM); role and structure of HRM as strategic partner; HR strategy development; strategic leadership by executives; HR strategy implementation (incl. HR balanced scorecard, leading and managing change); HR strategies to influence corporate performance (incl. strategic HR development, learning organisations, knowledge management, strategic performance management, strategic compensation); SHRM in context (incl. role of SHRM in case of downsizing and outsourcing, M&A, JV, internationalization); evaluation of the influence of SHRM (incl. HR audit, HR controlling)

Language: English

Registration:

Hours per Week / Semester:	Teaching Method:
3 / winter	Seminar
Credits:	Examination:
6	Oral presentation and 1 hour written exam

PM-M-02:

The Future of Work

<u>Precondition for participation:</u> Solid fundamental knowledge of "human resource management", gained within a Bachelor programme of study

Future needs impacting on HRM relating to the keywords PEOPLE – PLANET – PROFIT. People relates to fair and beneficial business practices toward labour. In concrete terms, companies reach to pay fair salaries to its workers, to maintain a safe work environment and tolerable working hours, and not otherwise exploit its labour force. Planet refers to sustainable environmental practices. Companies aim at a careful consumption of energy and non-renewables (including human resources) and reducing manufacturing waste. Profit is the bottom line shared by all commerce, conscientious or not. It takes positive and negative external effects into account.

Hence, when making a decision for and implementing any HR measure, not only personal success counts, but also business success, whilst also seeking to make the world a better place. Is it possible to do both?

Language: English

Registration:

Hours per Week / Semester:	Teaching Method:
3 / summer	Seminar
Credits:	Examination:
6	Oral presentation and written seminar paper

PM-M-03:

International Dimensions of Human Resource Management

<u>Precondition for participation:</u> Solid fundamental knowledge of "human resource management", gained within a Bachelor programme of study

Defining International Human Resource Management (paradigms in IHRM; the organisational context: The path to global status; the context of cross-border alliances and SMEs); Cross-cultural management approach (the impact of national culture; cross-cultural leadership; models of intercultural competence); Comparative Human Resource Management (national differences in HRM: institutional factors; resourcing; training and development, rewarding; international industrial relations); Human Resource Management in MNCs (transfer of HR instruments between headquarters and foreign subsidiaries; resourcing strategies in international organisations; recruitment and selection for international assignments; international employee training and development; repatriation and career management issues of expatriates; female foreign assignments)

Language: English

Registration:

Hours per Week / Semester:	Teaching Method:
3 / summer	Lecture
Credits:	Examination:
6	1 hour written examination & cumulative seminar paper

PM-M-04:

Research Seminar

Forschungsseminar

<u>Precondition for participation:</u> Solid fundamental knowledge of "human resource management", gained within a Master programme of study

Introduction to the yearly changing overall research topic; literature research; developing a research question; definition of research aims; how to write a literature review; developing an empirical concept (methods for data collection, sampling, research design, data analysis, presentation of results, discussion); how to write a research report and present research results

Language (oral): German

Registration:

Hours per Week / Semester:	Teaching Method:
3 / summer	Lecture and Seminar
Credits:	Examination:
6	Presentation & Seminar paper

PM-M-05:

European Human Resource Management

<u>Precondition for participation:</u> Solid fundamental knowledge of "(international) human resource management", gained within a Master programme of study;

Participation requires application by end of November at the chair;

limited number of participants

Context and Strategy of human resource management (HRM) (Competitive environments: political, economic, socio-cultural, technological contexts; the challenges of globalisation; strategic international HRM (SIHRM): configurations of multi-national corporations (MNCs); (national) culture and diversity);

HRM Policies and Practices within MNCs in Europe (International management development; expatriation and international mobility; international compensation and benefits; performance management in Europe; HRM in cross-border mergers & acquisitions; IHRM information systems; review of main theories of cross cultural management; cross-cultural team building; creative production of cross-cultural experiences, on-site visit of a MNC);

European Business Systems and the Institutional Dimension (HR specificities in Eastern European countries; national business systems within the EU; the institutional framework for EU social policy; European employment legislation; roles of the social partners within the European Union; European social policy and HRM; the changing European work force: implications of European enlargement for HRM; developments and future trends - e.g. the world of work in the XXIst century; familiarisation with EU institutions through visits, meetings and discussions on location in Brussels; the industrial relations context; European convergence and divergence);

Cross-Cultural Team Work in Major Multinational Companies (preparation for team-work and interaction with company leadership; debriefing with company leadership and international faculty);

Preparation for project work (consultancy skills; research methodologies for international HRM; project planning; training to improve performance, leadership and motivation competences; reflexivity)

Further information: http://www.ehrm.de

Language: English

Registration:

Hours per Week / Semester:	Teaching Method:
Full-time programme / summer	Seminar
Credits:	Examination:
18	Research report, presentations, case interim, integration paper

PM-M-06:

Change Management

<u>Precondition for participation:</u> Solid fundamental knowledge of "human resource management", gained within a Bachelor programme of study

Fundamentals of Change Management; Psychological fundamentals of personality and competence development; The role of people management and culture within change processes; Change Management from the perspective of added value; Aspects of economics ethics in the context of Change Management

Language: German

Registration:

Hours per Week / Semester:	Teaching Method:
3 / winter	Seminar
Credits:	Examination:
6	Seminar presentation & cumulative seminar paper

4.1.3 Management & Controlling

Univ.-Prof. Dr. Dr. habil. Wolfgang Becker

Chair of Business Administration, Management and Controlling

Feldkirchenstr. 21 D-96045 Bamberg

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Internet: http://www.professorwbecker.de

Bachelor Program

UFC-B1:

Management I

Unternehmensführung I: Planung, Entscheidung und Kontrolle

Language:

Registration:

Basic characteristics of business trading; phenomenology and terminology of planning, decision-making and control; types of synoptical and incremental planning; basic models of planning; processes, methods and instruments of planning, decision-making and control; structural and operational principles of integrated planning, decision-making and controlling systems; the scope of data-processing support of planning, decision-making and control, Scope of data-processing support of planning, decision-making and control; Management and Controlling Information systems.

Hours per Week / Semester:	Teaching Method:
3 / every winter semester	Lecture
Credits:	Examination:
6	written examination (60 min)
	, ,

UFC-B2:

Cost, Revenue and Profit Controlling

Kosten-, Erlös- und Ergebnisrechnung

Language:

Registration:

Cost, Revenue and Profit Controlling is a fundamental basis of value management and controlling both at university and in business. This undergraduate course is designed to impart basic knowledge of cost, revenue and profit accounting. A continuous case study is used in the lecture to provide a practical insight into all relevant instruments and methods.

The course itself covers the following main topics:

Introduction to finance and accounting; Controlling as a function of value based leadership; Basic principles of cost accounting; Profit and loss accounting; Absorption and direct costing; Cost type accounting (e.g. direct and indirect costs, imputed costs); Cost centre accounting (e.g. cost and allocation rates for product costing); Product costing (e.g. calculation of products and orders,

activity-based costing); Standard cost accounting systems; Basic principles of revenue accounting; Contribution margin accounting (e.g. direct costing, multi-step); Break-even analysis; Basic principles of performance management.

Tutorials with special arithmetic problems of cost, revenue and profit accounting complement the foregoing course.

Hours per Week / Semester:	Teaching Method:
3 / every winter semester	lecture / tutorial
Credits:	Examination:
6	written examination (60 min)

UFC-B3:

Management II

Unternehmensführung II: Controlling, Organisation und Leitung

Language:

Registration:

The course covers basic themes of controlling (management accounting) and gives an overview of the theoretical and practical implications of conceiving and implementing a management accounting system. Within the course important details like value added orientated controlling, functions of controlling and organizational aspects of controlling are discussed. Additionally, the course covers the basic principles of organizing enterprises, theories and substantial developments of corporate governance. Further on the course shows principles of leadership and addresses important behavioral aspects of management.

Hours per Week / Semester:	Teaching Method:
3 / every summer semester	Lecture
Credits:	Examination:
6	written examination (60 min) or seminar (presentation) and
	short written examination (optional)
	/

Master Program

UFC-M1:

Strategic Performance Management Strategisches Performance Management

Language:

Registration:

Prerequisites: Bachelor Degree

Business behavior in the operative and strategic decision-making horizon; developments and models of management concepts; principles of value management, Balanced Scorecard, strategic analyses and prognoses for the environment as well as the business itself; formulation of system-strategies; instruments and methods of formulating strategies; strategies of integrated cost and performance management; implementation of strategies, aims, functions and instruments of

strategic controlling. Methods for measuring performance within the enterprise, designing and implementing Balanced Scorecards

Hours per Week / Semester:	Teaching Method:
3 / every winter semester	lecture / tutorial
Credits:	Examination:
6	written examination (60 min)

UFC-M2:

Cost Management

Kostenmanagement

Language:

Registration:

Prerequisites: Bachelor Degree

Costs and determinants of costs; total-cost management; total-value engineering; target costing through market and profitability-oriented demand-cost determinants; competition orientation through benchmark costing; planning, determination and control of costs within the framework of standard costing systems; potential and production-process cost accounting and fixed cost policy; structure of multi-stage marginal costing, break-even analyses; performance risk estimates and calculations

Hours per Week / Semester:	Teaching Method:
3 / every summer semester	lecture / tutorial
Credits:	Examination:
6	written examination (60 min)
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UFC-M3: Case Studies

Case Studies: Betriebswirtschaftliche Methoden und Instrumente

Language:

Registration:

Prerequisites: Bachelor Degree

Analytic and prognostic instruments and qualitative and quantitative methods for the support of management and controlling activities within a management cycle (target costing, transfer pricing, modern cost analysis, value ratios, and project management).

Hours per Week / Semester:	Teaching Method:
3 / every summer semester	lecture / seminar / tutorial
Credits:	Examination:
6	written examination (60 min)
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UFC-M4:

International Corporate Controlling

Internationales Konzerncontrolling

Language:

Registration:

Prerequisites: Bachelor Degree

Basic Fundamentals of Corporate Groups, Types of Corporate Groups, Portfolio-Management in Corporate Groups, Management of synergetic effects, International Aspects of Corporate Groups, Management Accounting in Corporate Groups, Using IFRS-Data in Corporate Groups

Hours per Week / Semester:	Teaching Method:
3 / every winter semester	lecture / seminar
Credits:	Examination:
6	Paper, presentation or written examination (60 min)

UFC-M5:

Concepts, Instruments and Methods of Controlling

Konzepte, Methoden und Instrumente des Controlling

Language:

Registration:

Prerequisites: Bachelor Degree

Basis for the formation of controlling; aims of controlling; controlling from informational; coordinating and output-oriented perspectives; the relationship between traditional business administration and controlling; controlling functions of a primary and derivative type; range of responsibilities of controlling; controlling and controllership; organization of controlling; value management, Balanced Value Map.

The course addresses also topical subjects of controlling.

Hours per Week / Semester:	Teaching Method:
3 / every summer semester	lecture / tutorial
Credits:	Examination:
6	written examination (60 min)
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4.1.4 Betriebliche Steuerlehre

Prof. Dr. Thomas Egner

Lehrstuhl für Betriebswirtschaftslehre,

insbes. Betriebliche Steuerlehre

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Bachelor Program

<u>Prerequisites:</u> Basic knowledge and understanding of theories and concepts in business administration and management.

Introduction to Business Administration

Einführung in die Betriebswirtschaftslehre

Language: German

Registration: During the semester, pls. look at homepage of the chair

- Theory of firms
- Corporate objectives
- Management theory
- Constitutive decisions
- Basics of corporate functions (e.g. marketing, finance, production)

Hours per Week / Semester:	Teaching Method:
3 / winter + summer	Lecture
Credits:	Examination:
6	written exam

Basics of Business Taxation

Grundlagen der Unternehmensbesteuerung

Language: German

Registration: During the semester, pls. look at homepage of the chair

- Survey of the domestic tax system
- Survey of business tax system
- Procedure of taxation (Fiscal Code)
- German income tax

Hours per Week / Semester:	Teaching Method:
3 / winter + summer	Lecture
Credits:	Examination:
6	written exam

Basics of International Taxation

Grundlagen der Internationalen Steuerlehre

Language: German

Registration: During the semester, pls. look at homepage of the chair

- Basics of international tax planning
- German Foreign Transaction Tax Act ("Außensteuergesetz")
- Effects of the regulations of the EU
- Double Taxation Agreements

Hours per Week / Semester:	Teaching Method:
4 / winter + summer	Lecture
Credits:	Examination:
6	written exam

Business Taxation I: Types of Taxes

Unternehmensbesteuerung I: Steuerarten

Language: German

Registration: During the semester, pls. look at homepage of the chair

- Survey of types of taxes
- Corporation income tax
- Trade tax
- Inheritance and gift tax
- Value added tax

Hours per Week / Semester:	Teaching Method:
3 / winter	Lecture
Credits:	Examination:
6	written exam

Business Taxation II: Tax Planning

Unternehmensbesteuerung II: Steuerplanung

Language: German

Registration: During the semester, pls. look at homepage of the chair

- Taxation effects on firms ´decision-making
- Impact of taxation on decisions related to investment and finance
- Tax risk management
- Taxation and the valuation of companies

Hours per Week / Semester:	Teaching Method:
3 / summer	Lectures
Credits:	Examination:
6	written exam

International Business Taxation I: Tax Systems

Internationale Unternehmensbesteuerung I: Steuersysteme

Language: German

Registration: During the semester, pls. look at homepage of the chair

• Comparison of tax systems

- Tax harmonization and tax competition in the EU
- EU-Value-added-tax-system
- Common Consolidated Corporate Tax Base for Europe
- Jurisdiction of the European Court of Justice

Hours per Week / Semester:	Teaching Method:
3 / summer	Lectures
Credits:	Examination:
6	Written exam

Master Program

Business Taxation III: Company Taxation and Legal Form

Unternehmensbesteuerung III: Rechtsformorientierte Unternehmensbesteuerung

Language: German

Prerequisites: Bachelor degree.

Registration: During the semester, pls. look at homepage of the chair

- Company tax systems
- Taxation of sole trader and partnerships
- Taxation of corporations
- Effective tax burden of domestic companies

Hours per Week / Semester:	Teaching Method:
3 / winter	Lectures
Credits:	Examination:
6	Written exam

Business Taxation IV: Tax Bases

Unternehmensbesteuerung IV: Systeme steuerlicher Gewinnermittlung

Language: German

Prerequisites: Bachelor degree.

Registration: During the semester, pls. look at homepage of the chair

- Conceptual basics concerning the tax balance sheet legislation
- Relationship between financial accounting and tax accounting
- Tax balance sheet policy
- Cash-flow based tax systems

Hours per Week / Semester:	Teaching Method:
3 / winter	Lectures
Credits:	Examination:
6	written exam

International Business Taxation II: Taxation of Cross Border Activities

Internationale Unternehmensbesteuerung II: Besteuerung internationaler Unternehmensaktivitäten

Language: German

Prerequisites: Bachelor degree.

Registration: During the semester, pls. look at homepage of the chair

- International tax policy strategies
- Taxation of outbound investments
- Taxation of inbound investments
- Double taxation and double tax relief mechanisms

Hours per Week / Semester:	Teaching Method:
3 / summer	Lectures
Credits:	Examination:
6	Written exam

Capital Markets and Taxation

Kapitalmarkt und Besteuerung

Language: German

Prerequisites: Bachelor degree.

Registration: During the semester, pls. look at homepage of the chair

- Taxation of financial instruments
- Tax effects on capital markets
- Taxation of market participants
- International tax planning

Hours per Week / Semester:	Teaching Method:
3 / winter	Lectures/seminar
Credits:	Examination:
6	Case studies

4.1.5 International Management

Prof. Dr. Johann Engelhard

Chair of Business Administration and International Management

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E-Mail: johann.engelhard@sowi.uni-bamberg.de Internet: http://www.uni-bamberg.de/sowi/intman

Prerequisite: Basic knowledge in Business Administration

Basic Information:

Foreign students are allowed to choose a course program in International Management on their own responsibility. You have to register for some of our courses. Please look at our notice board or webpage for further information. A participation in any type of examination is possible only after registration via Flex Now! The course Intercultural Management is in English all other courses are in German.

Bachelor Program

IntMan-B-08
Intercultural Communication
Interkulturelle Kommunikation

Please note that there is an early registration for this course!

Goals of the seminar:

- Increase culture awareness (differences, similarities)
- Develop cross-cultural **skills** (keen perception, changing perspective, suspending judgment) to manage cross-cultural business collaboration
- Create **empathy** and **understanding** for the cultural imprint of each other
- Develop intercultural **communication** skills as a necessity for working in a global business
- Develop **Intercultural Competence** it is about knowing your own culture, your values and rules (self awareness); Intercultural competence is also about learning of other people's culture, values and norms (culture awareness). It is a process which is in continuous evolution.

Content of the seminar:

- Working in a global environment
- Concept of Culture
- Perception and Values
- Cultural Values
- Overview of Cultural Patterns
- Cultural Patterns & Critical Incidents
- Cultural Patterns & Videos
- Cultural Shock and Adaptation

Intercultural and Virtual Teams

Hours per Week / Semester:	Teaching Method:
Full-day seminar (3 days) /	Seminar
summer and winter	
Credits:	Examination:
4	written lecture specific examination (1 hour)
	and continuous assessment of active participation in class
	(group work, presentations, etc.)

IntMan-B-01

Principles of International Management

Grundlagen des internationalen Managements

The objective of the course is to create a basic comprehension of the specific problems international corporations are facing when entering and developing foreign markets and to identify possible approaches. Necessary theoretical backgrounds will be outlined in class and then applied on selected case studies. Students are expected to work in groups on these case studies and to present their results in class. Content of the course:

Socially responsible management, international selection of business locations, European integration and its consequences for business, international market entry, intercultural management, international corporate groups and mergers and acquisitions

Hours per Week / Semester:	Teaching Method:
3 / summer	Lecture & Tutorial
Credits:	Examination:
6	written lecture specific examination (1 hour)
	and continuous assessment of active participation in class
	(papers, presentations, etc.)

IntMan-B-02

Internationalization Processes and Comparative Management Internationalisierungsprozesse und vergleichendes Management

The objective of the course is to deepen the knowledge of internationalization processes of corporations and its cultural implications. The main topics of the course are: introduction to management theories, classification of International Management, the role of culture in International Management, analysis of cultural differences on the basis of cultural studies, the concept of intercultural competence, internationalization of the firm – drivers, aims, and explanation of internationalization, characteristics of internationalization processes, management concepts in different cultures – analysing Japanese management

Hours per Week / Semester:	Teaching Method:
2 / summer	Lecture
Credits:	Examination:
6	written lecture specific examination (1 hour)
	and continuous assessment of active participation in class
	(papers, presentations, etc.)

IntMan-B-04

Foreign Market Entry: Strategies and Techniques Auslandsmarkteintritt: Strategie und Technik

The course covers the following topics: foreign market entry modes, strategic planning of foreign market entry, international trade law and international terms of trade, carriers in international

freight traffic and international transport conventions, international trade documents, international terms of payment and international means of payment, management of foreign market risks, strategies of foreign market exploration

Hours per Week / Semester:	Teaching Method:
2 / winter	Lecture
Credits:	Examination:
6	written lecture specific examination (1 hour)
	and continuous assessment of active participation in class
	(papers, presentations, etc.)

IntMan-B-05

European Integration: European Business Implications

Europäische Integration: Unternehmenspolitische Implikationen

The theoretical foundations of economic integration, integration of Western European States within the EU, governing institutions and governance systems of the EU, selected fields of EU policy, implications of EU policy for corporate strategies

Hours per Week / Semester:	Teaching Method:
2 / winter	Lecture
Credits:	Examination:
6	written lecture specific examination (1 hour)
	and continuous assessment of active participation in class
	(papers, presentations, etc.)

IntMan-B-06 International Business Ethics

Internationale Unternehmensethik

Internationalization of corporate activities as a catalyst of ethical problems, arbitrage and leverage potentials of international corporations: ethical-sensitive instruments, "Social Responsibility" of corporations: points of reference and terminology of business ethics, ethical problems of international business activity, theorizing morality: concepts of business ethics, ethical standards and labels for best practice in business ethics

Hours per Week / Semester:	Teaching Method:
3 / winter	Lecture & Tutorial
Credits:	Examination:
6	written lecture specific examination (1 hour)
	and continuous assessment of active participation in class
	(papers, presentations, etc.)

Master Program

IntMan-M-06
Case Study Seminar
Fallstudienseminar

Please note that there is an early registration for this course!

The objective of the case study seminar is to develop professional and personal competence in International Management on the basis of real life case studies of international corporations (e.g., Audi, Bosch, Commerzbank) and consultancies (e.g., accenture, McKinsey). Students are expected to work in groups on their case study and to present their results.

Hours per Week / Semester:	Teaching Method:
2 / summer and winter	Seminar
Credits:	Examination:
6	Oral examination (20 min.)
	and presentation, continuous assessment

IntMan-M-04

International Financial Management and Exchange Rate Risk Management

Internationales Finanz- und Währungsmanagement

International financial markets and the MNC; international money market, international credit market, international bond market, stock markets, foreign exchange market and currency derivatives; financial management of the MNU: exchange rate risk management; measuring exposure to exchange rate fluctuations, cash management, transfer pricing of MNCs, international accounting

Hours per Week / Semester:	Teaching Method:
2 / summer	Lecture
Credits:	Examination:
6	written lecture specific examination (1 hour)
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IntMan-M-03

Design and Management of International Corporations

Gestaltung und Führung internationaler Unternehmen

The course deals with theoretical concepts which provide an understanding of international corporations. These concepts are the basis for the application of instruments and strategies, which are available for designing und managing international businesses. The course covers the following topics: Management theories related to international businesses as a whole, contingency approach, resource-based approach configuration and coordination within an international corporate association, origins, contents and consequences of the discussion of configuration and coordination, different types of coordination levels within an international corporate association, people-orientated coordination, structural coordination, technocratic coordination, cultural coordination

Hours per Week / Semester:	Teaching Method:
2 / winter	Lecture
Credits:	Examination:
6	written lecture specific examination (1 hour)
	and continuous assessment of active participation in class
	(papers, presentations, etc.)

IntMan-M-05 Intercultural Management

Intercultural Management

The course covers the following topics: different definitions of culture, intercultural communication, cultural differences, multicultural teams, intercultural team building, efficiency

and effectiveness of multicultural teams, intercultural leadership, intercultural training and intercultural competence

Hours per Week / Semester:	Teaching Method:
2 / summer	Lecture
Credits:	Examination:
6	written lecture specific examination (1 hour)
	and continuous assessment of active participation in class
	(papers, presentations, etc.)

4.1.6 Innovation Management

Prof. Dr. Alexander Fliaster Chair of Innovation Management

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Bachelor Program

Introduction in Innovation Management

Grundlagen des Innovationsmanagements Main Lecturer: Prof. Dr. Alexander Fliaster

<u>Language:</u> German <u>Registration:</u> -

- Innovation-based competition
- Definition and main types of innovation
- Paradigms of innovation management and main streams in the organizational innovation research
- Generation of innovations: Innovation as combination
- Intra-organizational actors: Innovation champions, gatekeepers and promoters
- External actors: Involvement of lead users
- Innovation and entrepreneurship: Creation of new industries through business model and system innovations
- Overcoming innovation barriers in organizations

Hours per Week / Semester:	Teaching Method:
3 / winter + summer	Lecture & tutorial, multimedia-based case studies
Credits:	Examination:
6	Written exam

Organizational Knowledge Management

Wissensmanagement

<u>Main Lecturer:</u> Prof. Dr. Alexander Fliaster <u>Language:</u> German (case studies in English)

- Knowledge-based economy and its challenges from the managerial perspective
- Main goals of knowledge management
- Classification of knowledge from the managerial perspective
- One-dimensional and multidimensional knowledge strategies in organizations
- Organizational knowledge management systems
- Main knowledge processes in organizations: knowledge sharing, creation, and retention

Learning and innovation culture in knowledge-based organizations

Hours per Week / Semester:	Teaching Method:
3 / winter + summer	Lecture, case studies, presentation, assignments, discussion
(no class in winter 12/13)	
Credits:	Examination:
6	Presentation and term paper

Technology and R&D Management

Technologie- und F&E-Management

Main Lecturer: Prof. Dr. Alexander Fliaster

Language: German

Registration: in FlexNow (please check UnivIS for the dates of registration!)

- Technology strategies in organizations
- Methods of technology acquisition
- Technology and market pioneers and followers: The time dimension
- Main tools of technology and R&D management: Technology lifecycle, S-curve, portfolio management
- Stage-gate approach

Key success factors of new product development

Hours per Week / Semester:	Teaching Method:
2 (only winter 12/13);	Lecture, case studies, multimedia-based learning videos
3 (starting summer 13) / winter +	
summer	
Credits:	Examination:
6	Winter 12/13: Written exam
	Starting summer 13: Presentation and term paper

Business Model Innovations

Innovationsorientierte Unternehmensführung Main Lecturer: Prof. Dr. Alexander Fliaster

Language: German

Registration: in FlexNow (please check UnivIS for the dates of registration!)

- Business model, value creation, and firm performance
- Competitive forces, generic and hybrid competitive strategies, and sustainable competitive advantages
- Organizational innovation cockpit
- 4Ps Model of the innovation space
- Dynamic model of product and process innovation
- Modular and architectural innovations
- Sustainable and disruptive innovations
- Social innovations

Hours per Week / Semester:	Teaching Method:
3 / winter + summer	Lecture, case studies, presentation, learning videos
Credits:	Examination:
6	Presentation and term paper

Bachelor Thesis Class (only for Bachelor thesis students of the Chair of Innovation Management!) *Bachelorarbeiten-Seminar*

Main Lecturers: Prof. Dr. Alexander Fliaster, Dipl.-Kffr. Univ. Sonja Sperber

Language: German

Registration: in FlexNow (please check UnivIS for the dates of registration!)

- Basic skills of academic writing
- Identification of the research question
- Content and basic structure of an academic research paper
- Literature search
- Methods of data collection and empirical research
- Writing techniques
- Main format requirements
- Preparation for the writing process of the bachelor thesis: Time management and process management

Hours per Week / Semester:	Teaching Method:
2 / winter + summer	Lecture, case study, presentation, classroom discussion
Credits:	Examination:
3	Presentation and contribution to the classroom discussion

Master Program

Innovation in Networks

Innovation in Netzwerken

Main Lecturer: Prof. Dr. Alexander Fliaster

Language: German

Prerequisites: Bachelor degree

Registration: in FlexNow (please check UnivIS for the dates of registration!)

- Definitions and concepts of social capital at different levels of analysis
- Core technical terms, main concepts and methods of social network analysis
- Impact of social networks on knowledge sharing, creativity and innovation at: The individual level, the dyadic level, the group level, the organizational level and the inter-organizational level

Hours per Week / Semester:	Teaching Method:
3 / winter + summer	Lecture, case studies, learning videos, demonstration of
	software application, presentation
Credits:	Examination:
6	Written exam

Innovation and Collaboration

Innovation und Kollaboration

Main Lecturer: Prof. Dr. Alexander Fliaster, M.Sc. Karin Schieban

Language: German

Prerequisites: Bachelor degree

- Managing to collaborate: The theory of collaborative advantage
- Individual inventors and the role of collaboration
- Collaboration in and between cross-functional innovation teams
- Collaboration in virtual innovation teams
- Interdepartmental collaboration for innovation and change

- Stakeholder management from the innovation perspective
- Inter-organizational alliances for innovation

• Open innovation

Hours per Week / Semester:	Teaching Method:
3 / winter + summer	Lecture, case studies, multimedia-based learning simulation,
	learning videos
Credits:	Examination:
6	Presentation and term paper, successful completion of learning
	simulation

Organizational Crisis Management

Organisationales Krisenmanagement

Main Lecturer: Prof. Dr. Alexander Fliaster

<u>Language:</u> German / English <u>Prerequisites:</u> Bachelor degree

Registration: in FlexNow (please check UnivIS for the dates of registration!)

- Definitions and taxonomies of organizational crises
- Main causes and phase models of organizational crises
- Multi-phase models of organizational crisis management
- Decision-making and leadership in crisis situations
- Crisis management teams
- Concept of the organizational crisis readiness and adaptability

Hours per Week / Semester:	Teaching Method:
2 / winter	Lecture, case studies, multimedia-based learning simulation
Credits:	Examination:
6	Presentation and term paper, successful completion of learning
	simulation

International Innovation Strategies

International Innovation Strategies

Main Lecturer: Prof. Dr. Alexander Fliaster, Dipl.-Kffr. Univ. Sonja Sperber

<u>Language:</u> German / English Prerequisites: Bachelor degree

- Challenges of innovation in the global competition
- Innovation radar: Directions of business innovation
- The Blue Ocean strategy and value innovation
- Disruptive strategic innovations
- Business model innovations in global companies
- Innovations at the bottom of the pyramid
- R&D structure, innovation processes, and offshoring strategies in global companies
- Innovation and strategic knowledge management in global companies

Hours per Week / Semester:	Teaching Method:

3 / winter + summer Lecture, IT- and multimedia-based learning simulations,

Credits:

6

Successful completion of learning simulations, presentation and term paper, assignments

Implementation and Diffusion of Innovations

Implementation and Diffusion of Innovations<u>Main Lecturer:</u> Prof. Dr. Alexander Fliaster

Language: English

Prerequisites: Bachelor degree

Registration: in FlexNow (please check UnivIS for the dates of registration!)

- Definitions, reasons and types of organizational change
- Contextual features and design choices in the technology-driven organizational change
- Key actors of technology-driven organizational change
- Process theories and multi-step models of organizational change
- Implementation of innovations as a change management task
- Diffusion of innovations theory: The market perspective and the intraorganizational perspective
- Resistance to innovations: Sources, arguments, forms, and impact
- Implementation of innovations in organizations (*Learning Simulation*): Confronting the knowing-doing-gap
- Implementation of innovations in organizations: Key approaches and managerial tools to overcome the resistance

Hours per Week / Semester:	Teaching Method:
3 / winter + summer	Lecture, IT-based learning simulation, learning videos, case
	studies
Credits:	Examination:
6	Written exam and successful completion of learning simulation

Organizational Innovativeness and Creativity

Organizational Innovativeness and Creativity

Main Lecturer: Prof. Dr. Alexander Fliaster, M.Sc. Karin Schieban

Language: English

Prerequisites: Bachelor degree

- Need for business creativity and the definitions of creativity from the psychological and managerial perspective
- Impact of creativity and innovation on sustainable competitive advantages
- Knowledge combination as the key mechanism of business creativity
- Confluence approaches to the study of creativity: Individuals and social environment
- Complementarity theory of human capital and social capital and their impact on creativity
- Key components of individual creativity and the team creativity

• Supportive work environment, innovation climate, and the key managerial approaches to encourage creativity and innovation in organizations

Hours per Week / Semester:	Teaching Method:
2 / winter + summer	Lecture, case studies, learning videos
Credits:	Examination:
6	Presentation and term paper, assignments

Master Thesis Class (only for Master thesis students of the Chair of Innovation Management!)

Masterarbeiten-Seminar

Main Lecturer: Prof. Dr. Alexander Fliaster, Dipl.-Kffr. Univ. Sonja Sperber

Language: German

Prerequisites: Bachelor degree

Registration: in FlexNow (please check UnivIS for the dates of registration!)

- Advanced skills of academic writing
- Identification of the research question
- Content and basic structure of an academic research paper
- Literature search and preparation of meta-reviews
- Drafting, revision and editing of an academic research paper
- Qualitative and quantitative research methods
- Main formal requirements
- Preparation for the writing process of the master thesis: Time management and process management

Hours per Week / Semester:	Teaching Method:
2 / winter + summer	Lecture, case study, presentation, classroom discussion
Credits:	Examination:
5	Presentation and contribution to the classroom discussion

4.1.7 Marketing

Prof. Dr. Björn Ivens

Full Professor of Marketing & Head of the Marketing Department

Department of Social Sciences & Business Administration

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Bachelor Program

Marketing Management

Marketing Management

Language: German

Registration: no

An introduction to market-related management tasks. Covers fundamental topics such as marketand customer-orientation, marketing strategy, the marketing mix, marketing intelligence, and administrative decisions in marketing.

Hours per Week / Semester:	Teaching Method:
3 / summer	Lecture & Tutorial (in German)
Credits:	Examination:
6	1 hour written examination

Customer Management

Customer Management

Language: English

Registration: no

Presents the scope of customer management, theoretical foundations, and the different strategic and operative sub-processes in customer management.

Hours per Week / Semester:	Teaching Method:
3 / winter	Seminar (in English)
Credits:	Examination:
6	1 hour written examination

International Marketing

International Marketing

Language: English

Registration: maybe required; please consult the marketing department

Challenges of marketing on international markets with regard to market selection and market entry; market research and application of marketing instruments within the international context.

Hours per Week / Semester:	Teaching Method:
3 / winter	Seminar (in English)
Credits:	Examination:
6	1 hour written examination & presentation

Marketingseminar I

Marketingseminar I

Language: German

Registration: maybe required; please consult the marketing department

The seminar aims at broadening the knowledge of marketing topics based on practical examples. Basic marketing knowledge is required.

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Hours per Week / Semester:	Teaching Method:	
3 / summer	Seminar (in German)	
Credits:	Examination:	
6	Research report with presentation	

Introduction to Marketing Intelligence

Einführung Marketing Intelligence

Language: German

Registration: no

"Marketing-Intelligence" denotes the support of marketing management by information or marketing knowledge which is relevant for the decision and the decision maker. The lecture will focus on questions of market research and customer (data) analysis.

Market research is concerned with research designs and methods of investigation and evaluation of market data. The object of customer analysis is the targeted evaluation of individual customer data.

Hours per Week / Semester:	Teaching Method:
3 / winter	Seminar (in German)
Credits:	Examination:
6	1 hour written examination

Master Program

Strategy and Responsibility in Marketing

Strategie und Verantwortung im Marketing

Language: German

Registration: no

Covers the fundamental strategic marketing decisions companies need to take, e.g. market selection, competitive strategy, transaction vs. relationship marketing and Corporate Social Responsibility.

Hours per Week / Semester:	Teaching Method:
3 / winter	Lecture & Tutorial (in German)
Credits:	Exam:
6	1 hour written examination

Brand Management & Communication

Brand Management & Communication

Language: English

Registration: maybe required; please consult the marketing department

Presents the challenges of managing brands as well as the central aspects of marketing communication.

Hours per Week / Semester:	Teaching Method:
3 / winter and summer	Seminar (in English)
Credits:	Exam:
6	Research report with presentation

Business to Business Marketing and Purchasing

Business to Business Marketing and Purchasing

Language: English

Registration: no

Provides interesting insights in Business to Business Marketing strategies which differ substantially from Business to Consumer Marketing approaches. Also B-to-B purchasing processes are discussed in the details.

Hours per Week / Semester:	Teaching Method:
3 / summer	Seminar (in English)
Credits:	Exam:
6	1 hour written examination, Research report with presentation

Price Management

Price Management

Language: English

Registration: no

Discusses the challenges of pricing. Covers managerial approaches in pricing as well as aspects of price-related customer behaviour.

Hours per Week / Semester:	Teaching Method:
3 / summer	Seminar (in English)
Credits:	Exam:
6	1 hour written examination

Health Care Marketing

Health Care Marketing

Language: German

Registration: maybe required; please consult the marketing department

In depth discussion of marketing issues concerning services in general; application of global services marketing theories to the health care market in presentations and papers.

Hours per Week / Semester:	Teaching Method:
3 / winter	Seminar (in German)
Credits:	Examination:
6	1 hour written examination, presentation, empirical study

Marketing Seminar II (MA)

Marketing Seminar II (MA)

Language: German

Registration: maybe required; please consult the marketing department

In depth discussion of marketing-related topics, either as a case study seminar or based on group presentations of specific problems; for the master level. The marketing seminar builds on the knowledge of the fields covered in the various marketing courses.

The seminar requires particularly active participation.

Hours per Week / Semester:	Teaching Method:
3 / winter and summer	Seminar (in German)
Credits:	Exam:
6	Research report with presentation

Market Research Methods

Methoden der Marktforschung

Language: German

Registration: maybe required; please consult the marketing department

Gives an overview on the statistical background and the application of selected multivariate analysis (e.g., regression, ANOVA, conjoint analysis, MDS, cluster analysis) for marketing research.

Hours per Week / Semester:	Teaching Method:
3 / summer	Lecture & Tutorial (in German)
Credits:	Exam:
6	1 hour written examination

Research Seminar International Marketing

Forschungsseminar Internationales Marketing

Language: German

Registration: maybe required; please consult the marketing department

Introduces students to academic research. Every year, a different topic is in the focus of the seminar. Students first receive an introduction to empirical research. They then learn how to read and interpret academic articles. Finally, students conduct an own empirical study and present the result.

Hours per Week / Semester:	Teaching Method:
3 / winter	Seminar (in German)
Credits:	Exam:
6	Research report with presentation

4.1.8 Banking & Financial Control

Prof. Dr. Matthias Muck

Chair of Banking and Financial Control

Kärntenstr. 7 D-96052 Bamberg

Tel.: +49/0951 / 863-2091 Fax: +49/0951 / 863-2092 Email: bwl-fc@uni-bamberg.de

Internet: http://www.uni-bamberg.de/bwl-fc

Requirements: 100% Attendance; course language: English/German

Bachelor Program

<u>Prerequisites:</u> Basic knowledge and understanding of theories and concepts in business administration and management.

Introduction to Banking and Financial Control (BFC-B-01)

Einführung in das Banking und Finanzcontrolling

Main Lecturer: Prof. Dr. Matthias Muck

Language: German

Registration: During the semester, please have a look at the homepage of the chair

- Business objectives and decisions
- Financial decision accounting under certainty
- Accounting and financial decision accounting
- Financial ratios
- Financial control under uncertainty
- Financial instruments
- Derivatives
- Hedging financial risk

Hours per Week / Semester:	Teaching Method:
3 / summer	Lectures
Credits:	Examination:
6	Written Exam

Cases in Corporate Finance (BFC-B-02)

Main Lecturer: Prof. Dr. Matthias Muck

Language: English

- Financial Planning
- Determination of the cost of capital
- Valuation
- M&A Transactions
- The Value of Control
- Company restructuring

Hours per Week / Semester:	Teaching Method:
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3 / winter	Lecture and case discussions
Credits:	Examination:
6	Written exam and case assignments

Financial Intermediaries (BFC-B-04)

Bankbetriebslehre

Main Lecturer: Prof. Dr. Matthias Muck

Language: German

Registration: During the semester, please have a look at the homepage of the chair

- Financial Intermediaries in Germany
- Theory of Financial Institutions
- Capital market business of Banks
- Regulation of Banks
- Cost Accounting in Banks

Hours per Week / Semester:	Teaching Method:
3 / winter	Lectures
Credits:	Examination:
6	Written exam

International Entrepreneurship (BFC-B-05)

Internationales Entrepreneurship

Main Lecturer: Prof. Dr. Matthias Muck

Language: German

Registration: During the semester, please have a look at the homepage of the chair

- Introduction to Entrepreneurship
- Business Plans
- Generation of Ideas
- Presentation of Ideas

Hours per Week / Semester:	Teaching Method:
3 / summer	Presentation
Credits:	Examination:
6	Written seminar thesis and presentation

Entrepreneurship & Company Foundations (BFC-B-06)

Entrepreneurship & Unternehmensgründung

Main Lecturer: Dr. Markus Wolf

Language: German

Prerequisites: Bachelor degree.

- Benefits and value proposition
- Market & competitive analysis
- Marketing & sales
- Business model
- Opportunities & risks
- Implementation timetable
- The entrepreneurial team

Hours per Week / Semester:	Teaching Method:
1 / winter	Lectures and case discussions
Credits:	Examination:
3	Written exam and seminar paper

Master Program

Financial Innovation (BFC-M-01)

Main Lecturer: Prof. Dr. Matthias Muck

Language: English

Prerequisites: Bachelor degree.

Registration: During the semester, please have a look at the homepage of the chair

- Forward, Futures and Option Markets
- Binomial Option Pricing
- Black/Scholes & Generalizations
- Options on Futures
- Numerical Procedures
- Alternatives to Black/Scholes

Hours per Week / Semester:	Teaching Method:
3 / winter	Lectures and case discussions
Credits:	Examination:
6	Written exam

International Finance (BFC-M-02)

Main Lecturer: Prof. Dr. Matthias Muck

Language: English

Prerequisites: Bachelor degree.

Registration: During the semester, please have a look at the homepage of the chair

- Exchange Rates
- International Equity and Bond Investing
- International Derivatives
- International Capital Asset Pricing Model
- International Arbitrage Pricing Theory
- International Stochastic Discount Factors

Hours per Week / Semester:	Teaching Method:
3 / summer	Lectures and case discussions
Credits:	Examination:
6	Written exam

Fixed Income Instruments (BFC-M-03)

Main Lecturer: Prof. Dr. Matthias Muck

Language: English

Prerequisites: Bachelor degree.

- Interest Rates
- Bond Markets
- Bond Forwards & Futures
- Interest Rate Swaps
- Credit Risk

Interest Rate OptionsTerm Structure Models

Hours per Week / Semester:	Teaching Method:
3 / summer	Lectures
Credits:	Examination:
6	Written exam

Debt Capital Markets (BFC-M-04)

Main Lecturer: Petra Kirchner

Language: German

Prerequisites: Bachelor degree.

Registration: During the semester, please have a look at the homepage of the chair

• Primary vs. Secondary Market

• Types of Bonds

Debt Issuance

Syndicated Issuance

Hours per Week / Semester:	Teaching Method:
2 / winter	Lectures
Credits:	Examination:
6	Written exam and seminar paper

Advanced Financial Engineering (BFC-M-05)

Main Lecturer: Prof. Dr. Matthias Muck

Language: English

<u>Prerequisites:</u> Bachelor degree (quantitative background is recommended)

Registration: During the semester, please have a look at the homepage of the chair

- Advanced Asset Pricing Theory
- Advanced Term Structure Models
- Advanced Option Pricing Models

Hours per Week / Semester:	Teaching Method:
2 / winter	Lectures and presentation
Credits:	Examination:
6	Written seminar thesis and presentation

Bank Accounting under HGB and IFRS (BFC-M-06, IRWP-M-06)

Rechnungslegung von Banken nach HGB und IFRS

Main Lecturer: Prof. Dr. Matthias Muck, Prof. Dr. Brigitte Eierle, WP StB Heiko Röhrig

Language: German

Prerequisites: Bachelor degree.

- Specifics of Bank Accounting
- Accounting of Financial Instruments
- Accounting of Special Purpose Entities

Hours per Week / Semester:	Teaching Method:
2 / winter	Presentation
Credits:	Examination:
6	Written seminar thesis and presentation

4.1.9 Finance

Prof. Dr. Andreas Oehler Chair of Business Administration and Finance Kirschaeckerstr. 39

D-96045 Bamberg

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Internet: http://www.uni-bamberg.de/bwl-finanz/

Bachelor Program

Corporate Finance I:

Finance, Financial Management, Performance Analysis and Investing

Unternehmensfinanzierung I: Finanzierung, Finanzmanagement, Performanceanalyse und Investitionsrechnung (Finanz-01-B)

Language: German

Registration: Individual term of application, please look at notice board for current news

- Introduction to Corporate Finance and Financial Management, Financial Markets, Financial Intermediation and Financial Risks
- Venture Finance and Going Public
- Case studies on start ups and entrepreneurship with a focus on budgetary planning and liquidity

Hours per Week / Semester:	Teaching Method:
3 / winter	Lecture & Presentations & Discussion
Credits:	Examination:
6	Case studies, presentation

International Corporate Finance

Internationale Unternehmensfinanzierung (Finanz-05-B)

Language: German

<u>Registration</u>: **Individual term of application**, please look at notice board for current news

- Introduction to Corporate Finance and Financial Management, Financial Markets, Financial Intermediation and Financial Risks
- Venture Finance and Going Public
- Case studies on start ups and entrepreneurship with a focus on budgetary planning and liquidity / international focus

Hours per Week / Semester:	Teaching Method:
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3 / winter	Lectures & Presentations & Discussion
Credits:	Examination:
6	Case studies, presentation

Financial Markets I : Asset Pricing, Valuation & Market Efficiency

Finanzmärkte I: Asset Pricing, Bewertung & Markteffizienz (Finanz-02-B)

Language: German

Registration: Individual term of application, please look at notice board for current news

- Informational efficiency and pricing in financial markets
- General theories on equity pricing: Efficiency concept, random walk, fair game model, rational expectations, empirical results
- Portfolio theory and decision theory
- Theoretical market models: State preference approach, CAPM, APT, empirical results
- Performance analysis: Risk-return trade off, measurement, empirical results

Hours per Week / Semester:	Teaching Method:
3 / summer	Lectures, Presentations & Discussion
Credits:	Examination:
6	Presentation, 1 hour written exam

Risk Management I : Market Risks & Derivates:

Risikomanagement I: Marktrisiken & Derivate (Finanz-03-B)

Language: German

Registration: Individual term of application, please look at notice board for current news

- Decision making under risk
- Fundamentals in risk management
- Pricing risks
- Market risk analysis
- Market risk control

Hours per Week / Semester:	Teaching Method:
3 / summer	Lectures, Presentations & Discussion
Credits:	Examination:
6	Presentation, 1 hour written exam

Master Program

Financial Markets II: Behavioural Finance, Market Microstructure & Noise Finanzmärkte II: Behavioral Finance, Marktstruktur und Noise (Finanz-03-M)

Language: German

Registration: Individual term of application, please look at notice board for current news

- Inefficiency and pricing in financial markets
- Stock exchanges as financial intermediaries
- Market microstructure: Theoretical framework, empirical & experimental results
- Noise trading
- Decision under ambiguity
- Behavioural Finance: Theories, concepts, empirical & experimental results; investment strategies, disposition effect, prospect theory, analysts' behaviour, overconfidence, home bias, herding

Hours per Week / Semester:	Teaching Method:
3 / winter	Lectures, Presentations & Discussion
Credits:	Examination:
6	Presentation, 1 hour written exam

Risk Management II: Credit Risks & Rating

Risikomanagement II: Kreditrisiken & Rating (Finanz-04-M)

Language: German

Registration: Individual term of application, please look at notice board for current news

- New Institutional Economics, agency theory
- Credit risk analysis: Single and portfolio risk
- Credit risk control: Single and portfolio risk, pricing
- Cross risk

Hours per Week / Semester:	Teaching Method:
3 / winter	Lectures, Presentations & Discussion
Credits:	Examination:
6	Presentation, 1 hour written exam

Corporate Finance III: Corporate Governance & Control

Unternehmensfinanzierung III: Corporate Governance & Control (Finanz-01-M)

Language: German

- . Registration: Individual term of application; please look at notice board for current news
 - Financial institutions: Financial intermediaries and financial markets
 - Financial institutions: The market for corporate control
 - Corporate governance & control: Shareholder Value concept and theory of the firm; international legal framework
 - Corporate governance & control: Investor protection and insider violations, an international comparison

Hours per Week / Semester:	Teaching Method:
3 / summer	Presentations, Assignments & Discussion

Credits:	Examination:
6	Presentation, 1 hour written exam

Corporate Finance IV: Rating, Capital Structure & Payout Policies

Unternehmensfinanzierung IV: Rating, Kapitalstruktur & Ausschüttungen (Finanz-02-M)

Language: German

Registration: Individual term of application; please look at notice board for current news

- Capital Structure and cost of capital: The traditional view; empirical evidence
- Capital Structure and cost of capital: New concepts; empirical evidence
- High yield bonds
- Rating: Theoretical framework and methods
- Rating consequences: Rating migration, rating changes
- Payout policies

Hours per Week / Semester:	Teaching Method:
3 / summer	Presentations, Assignments & Discussion
Credits:	Examination:
6	Presentation, 1 hour written exam

Financial Market and Monetary Integration (in Europe)

Währungs- und Finanzmarktintegration (in Europa) (Finanz-06-M)

Language: German

Registration: Individual term of application; please look at notice board for current news

- Monetary systems and monetary integration up to World War II
- European negotiations, international monetary systems and the foundation of the European monetary system
- The European Economic and Monetary Union
- The Euro and Optimum Currency Areas
- Currency control by central banks
- Currency risk and currency risk management
- Country risk as a factor in international credit risk management
- Competition of international financial markets

Hours per Week / Semester:	Teaching Method:
3 / summer	Presentations, Assignments & Discussion
Credits:	Examination:
6	Presentation, 1 hour written exam

4.1.10 Operations Management and Business Logistics

http://www.uni-bamberg.de/pul

Prof. Dr. Eric Sucky

Chair of Business Administration, Operations Management and Business Logistics

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Basic Studies (1st and 2ndyear)

Production & Logistics Management I

Produktions- und Logistikmanagement I

Language:

Internet:

Registration:

Basic structures and concepts of production and logistics; production theory, cost theory; inventory planning; vehicle routing; production scheduling.

Hours per Week / Semester:	Teaching Method:
3 / summer	Lecture & Tutorial
Credits:	Examination:
6	1 hour written examination

Advanced Studies (3rd and 4th year)

Logistics: Operational Decision Making in Business Logistics

Logistik: Logistisches Prozessmanagement

Language:

Registration:

Basic logistical concepts; importance of logistics; objectives of business logistics, process management; activity-based costing; order processing, vehicle routing and scheduling; freight consolidation; transportation planning problems; purchasing and supply chain scheduling decisions; benchmarking and performance measurement

Hours per Week / Semester:	Teaching Method:
3 / summer	Lecture & Tutorial
Credits:	Examination:
6	1 hour written examination

Operations Management: General Problems in Production Management

Operations Management: Allgemeine Problemstellung des Produktionsmanagement

Language:

Registration:

Introduction to operations management; Production Planning & Control: strategic production management, auctions and assembly line balancing; short-term planning models, lot-sizing, order release and scheduling;

Hours per Week / Semester:	Teaching Method:
3 / winter	Lecture &Tutorial
Credits:	Examination:
6	1 hour written examination

Supply Chain Management

Supply Chain Management

Language:

Registration:

The course supply chain management provides an overview of supply chain management. To substantiate the concept an appropriate definition, goals, tasks, major integration problems are identify to develop a common framework, based on Croxton et al's (2001) supply chain processes. After establishing a theoretical groundwork the decision phases of supply chain management are covered in detail (supply chain configuration, supply chain planning, supply chain execution). Finally a short introduction to supply chain controlling is given.

Hours per Week / Semester:	Teaching Method:
3 / summer	Lecture & Tutorial
Credits:	Examination:
6	1 hour written examination

Supply Chain Management Seminar

Language:

Registration:

The seminar in "Supply Chain Management" comprises a combination of three types of academic work: homework, presentation and active discussion. The topics of the seminar cover the entire range of supply chain management.

Hours per Week / Semester:	Teaching Method:
2 / summer	Seminar
Credits:	Examination:
6	Essay, presentation, continuous assessment

Course of the general program

Production & Logistics Management II

Produktions- und Logistikmanagement II

Language:

Registration:

Principles and basic structures and concepts of production and logistics management: forecasting, production planning, material requirements planning, purchasing decisions, lot sizing, production scheduling, transportation planning.

Hours per Week / Semester:	Teaching Method:
3 / winter	Lecture & Tutorial
Credits:	Examination:
6	1 hour written examination