University of Bremen

Faculty of Business Studies and Economics

# Module Manual

# Business Studies (International Advanced Student Program)

Module Manual
Business Studies (International Advanced Student Program)
– as of March 2024 –
Ed.: Faculty 7 – Study Center

# Courses:

# Study plan

**Study plan International Advanced Student Program "Business Studies" (IFP-BWL) at the University of Bremen**

| Recognition Area | | | | | University of Bremen | | | Σ 180 CP |
|---|---|---|---|---|---|---|---|---|
| Field Course Business Studies (Compulsory Modules): 30 CP | Field Course Economics (Compulsory Modules): 18 CP | Methods (Compulsory Modules): 21 CP | Electives of Economic Sciences: 33 CP | General Studies Area: 18 CP | Area of Specialization (Compulsory-Elective Modules): 45 CP | | Bachelor Thesis (Compulsory Module): 15 CP | |
| Accounting and Accounts (9 CP)<br><br>Marketing (6 CP)<br><br>Company Taxation (9 CP)<br><br>Production and Logistics or Theory of the Firm (6 CP) | Microeconomics (6 CP)<br><br>Macroeconomics Basics (6 CP)<br><br>Economic and Financial Policy (6 CP) | Mathematics (6 CP)<br><br>Statistics (9 CP)<br><br>Project Management (6 CP) | Analysis of Economic Data (3 CP)<br>or/and<br>Law (6 CP)<br>or/and<br>Sustainable Management (6 CP)<br>or/and<br>Operations Research (6 CP)<br>or/and<br>Basics of Economics (6 CP)<br>or/and<br>Introductory Econometrics (6 CP)<br>or/and<br>Field Courses (3 CP)<br>or/and<br>Field Courses (6 CP) | Language courses, Internship, other offers of the faculty, complementing, studies etc. | | | | Sem. 1 to 4: 120 CP |
| | | | | | Area of Specialization (Elective Compulsory Modules 1) (18 CP) | Teaching Project Module (12 CP) | | 5th Sem.: 30 CP |
| | | | | | Area of Specialization (Elective Compulsory Modules 1) (6 CP) | Area of Specialization (Elective Compulsory Modules 2) (9 CP) | Module Bachelor Thesis (15 CP) | 6th Sem.: 30 CP |

Sem. = Semester, CP = credit points

The study plan is structured as follows:

a) The recognition area in the amount of 120 CP is provided at partner universities and recognized at the University of Bremen on the basis of a cooperation agreement. This is divided into:
   - Field Course Business Studies, 30 CP;
   - Field Course Economics, 18 CP;
   - Methods, 21 CP;
   - Electives of Economic Sciences, 33 CP; and
   - General Studies Area, 18 CP.

   The conversion of grades earned is based on the current grade equivalency table adopted by the Faculty Council of Faculty 7.

b) The course of study to be completed at the University of Bremen is divided into:
   - Bachelor Thesis, 15 CP and
   - Area of Specialization, 45 CP. In this elective area, four modules of 6 CP each and one module of 9 CP are to be completed. In addition, an elective module of 12 CP must be completed. The modules are picked from the list of courses presented in this module manual.

# Area of Specialization (Compulsory Elective Modules), 45 CP

## Elective Compulsory Modules 1, 24 CP

| **Title of the course** | **Strategic Management** |
|---|---|
| Lecturer | Kensbock |
| VAK-Nr. | 07-B37-5-13-09 |
| Term | Winter term |
| Preconditions / recommendations for attendance | None |
| Language | English |
| Workload / calculation of credit points | Presence: 7 x 4 h = 28 h<br>Preparation & follow-up: = 70 h<br>Self-study phases: = 82 h<br>Preparation for exam:<br>Sum 180 h |
| Learning outcomes | This course prepares students for the following learning objectives and competencies:<br>• Basic knowledge: Students are familiar with the most important theoretical and practical approaches to strategic management and are able to use them, particularly against the background of digital transformation.<br>• Methodological knowledge: Students are familiar with established methods of strategic management and can apply them to real-life case studies.<br>• Transfer knowledge: Students will be able to assess the possibilities and limitations of established theories. They can formulate managerial recommendations based on the theories. |
| Contents of the course | The course focuses on the fundamental theories of strategic management with a special emphasis on digital transformation. |
| Recommended literature | David, F., & David, F. R. (2016). *Strategic management: A competitive advantage approach, concepts and cases*. Florence: Pearson–Prentice Hall.<br><br>(Additional literature will be announced during the course) |

| ***Title of the course*** | **Sustainable Digitalisation and Transformation** |
|---|---|
| Lecturer | Hennel |
| VAK-Nr. | 07-B37-5-13-13 |
| Term | Winter term |
| Preconditions / recommendations for attendance | • Interest in everything digital.<br>• Passion for sustainability; including, but not limited to ecologically.<br>• Willingness to actively participate in class and prepare for all sessions independently.<br>• Ability to read scientific papers in English.<br>• Ability to follow and actively participate in discussions in English.<br>• Basic social skills and willingness to work in groups |
| Language | English |

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| Workload / calculation of credit points | Presence: 14 x 2 h = 28 h<br>Preparation & follow-up: = 70 h<br>Self-study phases: = 82 h<br>Preparation for exam:<br>Sum 180 h |
| Learning outcomes | • Understanding of how digital artifacts are unique compared to physical artifacts.<br>• Understanding of how sustainability can be interpreted as a broad topic, spanning all areas of everyone's lives and impacts everyone.<br>• Understanding of how digital artifacts might be key to solving sustainability issues of all kinds and how organizations must adapt and transform to utilize these.<br>• Understanding of the UN's Sustainable Development Goals<br>• Ability to apply various tools to visualize digital artifacts and their environment and impact.<br>• Ability to develop, evaluate, argue for and against various digital artifacts and necessary transformations regarding their impact on sustainability and the surrounding organization. |
| Contents of the course | • Digital Artifacts<br>• Dimensions and Kinds of Sustainability<br>• Differentiation of Change Management, Organizational Change, and Transformation<br>• Digitalization vs Digital Transformation<br>• The Intersection of Sustainability and Digital Transformation<br>• Where We Are and Where We Need to Be |
| Recommended literature | • Kraus, S., Jones, P., Kailer, N., Weinmann, A., Chaparro-Banegas, N., & Roig-Tierno, N. (2021). Digital Transformation: An Overview of the Current State of the Art of Research. SAGE Open, 11(3). https://doi.org/10.1177/21582440211047576<br>• Gregory Vial. 2019. Understanding digital transformation: A review and a research agenda. J. Strateg. Inf. Syst. 28, 2 (Jun 2019), 118–144. https://doi.org/10.1016/j.jsis.2019.01.003<br>• Stuermer, M., Abu-Tayeh, G. & Myrach, T. Digital sustainability: basic conditions for sustainable digital artifacts and their ecosystems. *Sustain Sci* **12**, 247–262 (2017). https://doi.org/10.1007/s11625-016-0412-2<br>• Serpa, S., & Ferreira, C.M. (2019). Society 5.0 and Sustainability Digital Innovations: A Social Process. *Journal of Organizational Culture, Communications and Conflict*.<br>• Melville, Nigel. 2010. "Information Systems Innovation for Environmental Sustainability," *MIS Quarterly*, (34: 1) pp.1-21.<br>• Watson, Richard T. and Kranz, Johann J. (2021) "Guest Editorial: Moving from Good Intentions to Measurable Sustainability Results," *MIS Quarterly Executive*: Vol. 20: Iss. 2, Article 2. https://aisel.aisnet.org/misqe/vol20/iss2/2<br>• Kotlarsky, Julia; Oshri, Ilan; and Sekulic, Nevena (2023) "Digital Sustainability in Information Systems Research: Conceptual Foundations and Future Directions," *Journal of the Association for Information Systems*, 24(4), 936-952. |

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| | DOI: 10.17705/1jais.00825 https://aisel.aisnet.org/jais/vol24/iss4/9<br>• Wade, Michael and Shan, Jialu (2020) "Covid-19 Has Accelerated Digital Transformation, but May Have Made it Harder Not Easier," *MIS Quarterly Executive*: Vol. 19: Iss. 3, Article 7. https://aisel.aisnet.org/misqe/vol19/iss3/7<br>• Ann Majchrzak, M. Lynne Markus, and Jonathan Wareham. 2016. Designing for digital transformation: lessons for information systems research from the study of ICT and societal challenges. MIS Q. 40, 2 (June 2016), 267–277. https://doi.org/10.25300/MISQ/2016/40:2.03<br>• Seidel, Stefan; Bharati, Pratyush; Fridgen, Gilbert; Watson, Richard T.; Albizri, Abdullah; Boudreau, Marie-Claude (Maric); Butler, Tom; Kruse, Leona Chandra; Guzman, Indira; Karsten, Helena; Lee, Habin; Melville, Nigel; Rush, Daniel; Toland, Janet; and Watts, Stephanie (2017) "The Sustainability Imperative in Information Systems Research," Communications of the Association for Information Systems: Vol. 40 , Article 3. DOI: 10.17705/1CAIS.04003 http://aisel.aisnet.org/cais/vol40/iss1/3<br>• Faik, I., Barrett, M.I., & Oborn, E. (2020). How Information Technology Matters in Societal Change: An Affordance-Based Institutional Perspective. *MIS Q., 44*.<br>• Selander, L., & Jarvenpaa, S. L. (2016). Digital Action Repertoires and Transforming a Social Movement Organization. *MIS Quarterly*, *40*(2), 331–352. https://www.jstor.org/stable/26628909 |

| **Title of the course** | **Behavioral Finance** |
|---|---|
| Lecturer | Laudi |
| VAK-Nr. | 07-B37-5-14-05 |
| Term | Winter term |
| Preconditions / recommendations for attendance | none |
| Language | English |
| Workload / calculation of credit points | Presence: 14 x 2 h = 28 h<br>Preparation & follow-up: = 70 h<br>Self-study phases: = 56 h<br>Preparation for exam: = 26 h<br>Sum 180 h |
| Learning outcomes | This course introduces the ideas of behavioral finance, which explain anomalies in financial markets by identifying investors as boundedly rational. We first highlight limitations of neoclassical capital market theory, especially in the assumption of rational behavior of market participants. We then explore different forms of bounded rationality and their implications for behavior in financial markets. Finally, we discuss applications of behavioral finance in theory and practice. |
| Contents of the course | • Neoclassical capital market theory and rational behavior<br>• Limitations of neoclassical capital market theory<br>• Investor behavior from a behavioral finance perspective<br>• Market anomalies as evidence for bounded rationality |

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| | • Bounded rationality in information perception<br>• Bounded rationality in information processing<br>• Bounded rationality in investment decisions<br>• Implications for portfolio theory and asset pricing<br>• Implications for financial professionals<br>• Current developments in behavioral finance |
| Recommended literature | Statman, M. (2017). Finance for normal people: how investors and markets behave. Oxford University Press. ISBN: 9780190626495 |

| **Title of the course** | **Management Accounting and Decision Making** | | |
|---|---|---|---|
| Lecturer | Loy | | |
| VAK-Nr. | 07-BS37-4-14-06 | | |
| Term | Winter term and Summer term | | |
| Preconditions / recommendations for attendance | None | | |
| Language | English | | |
| Workload / calculation of credit points | Presence: | 14 x 2 h = | 28 h |
| | Preparation & follow-up: | = | 70 h |
| | Self-study phases: | = | 56 h |
| | Preparation for exam: | = | 26 h |
| | Sum | | 180 h |
| Learning outcomes | • Understand the purposes and facilities of management accounting and difference between management accounting and financial accounting<br>• Prepare and interpret information to make short-term and long-term decisions | | |
| Contents of the course | • Accounting as the language of Business<br>• Management accounting<br>• Cost identification and behavior<br>• Overhead analysis<br>• Cost-volume-profit analysis<br>• Decision making<br>• Understanding financial statements<br>• Ratio analysis | | |
| Recommended literature | Literature will be announced during the course. | | |

| **Title of the course** | **Applied Programming in R** | | |
|---|---|---|---|
| Lecturer | Fehrler | | |
| VAK-Nr. | 07-BA35-510-01 | | |
| Term | Winter term | | |
| Preconditions / recommendations for attendance | None | | |
| Language | English | | |
| Workload / calculation of credit points | Project (Presence): | = | 56 h |
| | Preparation & follow-up: | = | 41 h |
| | Programming/Self-study phases: | = | 41h |
| | Preparation for exam: | = | 42 h |

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| | Sum 180 h |
| Learning outcomes | After completing this course, the participants should have acquired the following skills:<br>• Use of the statistics software R<br>• Knowledge on basic elements of programming languages, especially loops, conditional statements and branches |
| Contents of the course | • Introduction to the R-System and use of the Command Window<br>• Use of R functions<br>• Writing user-defined functions and scripts<br>• Linear algebra in R<br>• Data structures and data types in R<br>• Creation of graphics with R<br>• Control structures (loops and conditional statements)<br>• Data import and export in R<br>• Optimization in R<br>• Regression in R<br>• Organization and implementation of case studies |
| Recommended literature | |

| **Title of the course** | **International Business/Management** | | |
|---|---|---|---|
| Lecturer | Bican | | |
| VAK-Nr. | 07-BA37-162-01 | | |
| Term | Summer term | | |
| Preconditions / recommendations for attendance | None | | |
| Language | English | | |
| Workload / calculation of credit points | Presence: 14 x 2 h | = | 28 h |
| | Preparation & follow-up: | = | 70 h |
| | Self-study phases: | = | 56 h |
| | Preparation for exam: | = | 26 h |
| | Sum | | 180 h |
| Learning outcomes | To be announced. | | |
| Contents of the course | To be announced. | | |
| Recommended literature | To be announced. | | |

| **Title of the course** | **Digital Business and Management** | | |
|---|---|---|---|
| Lecturer | Hennel | | |
| VAK-Nr. | 07-B37-4-13-15 | | |
| Term | Summer term | | |
| Preconditions / recommendations for attendance | None | | |
| Language | English | | |
| Workload / calculation of credit points | Presence: 14 x 2 h | = | 28 h |
| | Preparation & follow-up: | = | 70 h |
| | Self-study phases: | = | 56 h |
| | Preparation for exam: | = | 26 h |
| | Sum | | 180 h |
| Learning outcomes | This course prepares students for the following learning objectives and competencies: | | |

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| | • Basic knowledge: The course provides an overview of the most important approaches to management in times of digitization.<br>• Methodological knowledge: Students learn to critically question established management approaches and apply them to practical problems.<br>• Transfer knowledge: Students will be able to assess the possibilities and limitations of established theories. They can formulate practical recommendations for action based on the theories. |
| Contents of the course | Digital transformation is generating new and innovative business models and turning entire industries upside down. This requires young as well as established companies to constantly reinvent themselves. The course deals with the demanding management of young as well as established companies in the digital age and prepares students to solve complex challenges. |
| Recommended literature | Literature will be anounced before the first session. |

| **Title of the course** | **Digital Ethics** | | |
|---|---|---|---|
| Lecturer | Müller | | |
| VAK-Nr. | 07-B37-4-13-16 | | |
| Term | Summer term | | |
| Preconditions / recommendations for attendance | None | | |
| Language | English | | |
| Workload / calculation of credit points | Presence: | 14 x 2 h = | 28 h |
| | Preparation & follow-up: | = | 70 h |
| | Self-study phases: | = | 56 h |
| | Preparation for exam: | = | 26 h |
| | Sum | | 180 h |
| Learning outcomes | • Explain sources of ethical issues in a digital context<br>• Anticipate and analyze ethical issues in a digital context<br>• Understand foundational frameworks of corporate digital responsibility<br>• Apply foundational frameworks to industry cases | | |
| Contents of the course | • Historical and conceptual roots of digital ethics<br>• Digital issues in the context of corporate responsibility<br>• Foundational frameworks of corporate digital responsibility<br>• Design and implementation of corporate digital responsibility | | |
| Recommended literature | Füller, J. / Bartl, M. / Ernst, H. / Mühlbacher, H. (2006): Community based innovation: How to integrate members of virtual communities into new product development, in: Electron Commerce Res, pp. 57 - 73.<br>Grönlund, J., Sjödin, D. R., Frishammar, J. (2010): Open Innovation and the Stage-Gate Process. A revised model for new product development, in: California Management Review, Vol. 52, No. 3, pp. 106 – 131. | | |

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| | Thomke, S., von Hippel, E. (2002): Customers as Innovators: A New Way to Create Value, in: Harvard Business Review, April, Vol. 80, No. 4, pp. 74 – 81. |

| **Title of the course** | **Case Studies in International Management** |
|---|---|
| Lecturer | Bican |
| VAK-Nr. | 07-B37-4-13-18 |
| Term | Summer term |
| Preconditions / recommendations for attendance | None |
| Language | English |
| Workload / calculation of credit points | Presence: 14 x 2 h = 28 h<br>Preparation & follow-up: = 70 h<br>Self-study phases: = 56 h<br>Preparation for exam: = 26 h<br>Sum 180 h |
| Learning outcomes | The seminar explores the internationalization strategies of companies from various management perspectives, focusing on both the acquisition of theoretical knowledge and the development of practical skills in international business management. It covers several areas:<br><br>- Students will develop the ability to critically analyze international business cases.<br>- They will cultivate strategic thinking and gain an understanding of the complexities of global business environments.<br>- The seminar will enhance cross-cultural communication skills and emphasize the importance of cultural sensitivity in international business operations.<br>- Participants will improve their decision-making skills by applying theoretical knowledge to real-world international business scenarios.<br>- It will also encourage adaptability and innovation, teaching how businesses can navigate international challenges and opportunities with creative strategies and practices. |
| Contents of the course | The seminar provides an overview of important subjects within international management. It aims to equip students with a foundational understanding of different areas of international management, like strategic management, international innovation management, and how organizations are structured globally. Additionally, participants will learn skills essential for international business activities. The course will cover a range of topics, such as:<br><br>- Strategic Management in an International Context and Global Trends<br>- International R&D and Innovation<br>- Go-to-Market<br>- Ethical and Sustainable Management<br>- Case Studies in International Management |
| Recommended literature | To be announced |

| **Title of the course** | **Financial Analysis** |
|---|---|
| Lecturer | Shygun |

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| VAK-Nr. | 07-BS37-4-14-09 |
| Term | Summer term |
| Preconditions / recommendations for attendance | None |
| Language | English |
| Workload / calculation of credit points | Presence: 14 x 2 h = 28 h<br>Preparation & follow-up: = 70 h<br>Self-study phases: = 56 h<br>Preparation for exam: = 26 h<br>Sum 180 h |
| Learning outcomes | - Understand the Financial Statements for Analysis.<br>- Apply Appropriate Measures for Executing the Financial Analysis.<br>- Make Financial Analysis through Financial Statements.<br>- Demonstrate how Financial Analysis Tools and Techniques Enhance Users' Decisions.<br>- Understand how Financial Analysis Reduces Uncertainty and Increases Confidence in Business Decisions. |
| Contents of the course | 1. Concept of Financial Analysis<br>2. Ratio Analysis Overview<br>3. Financial Statements as a Basis of Financial Analysis<br>4. Balance Sheet Analysis and Ratios<br>5. Income Statement Analysis: vertical, horizontal, ratios<br>6. Cash Flow Statement Analysis and Ratios<br>7. Return on Investment Capital and Profitability Analysis<br>8. Liquidity and Working Capital<br>9. Capital Structure and Solvency |
| Recommended literature | To be announced. |

| **Title of the course** | **Design Sprint for a Sustainable Future** |
|---|---|
| Lecturer | Harima |
| VAK-Nr. | 07-BS37-4-20-24 |
| Term | Summer term |
| Preconditions / recommendations for attendance | None |
| Language | English |
| Workload / calculation of credit points | Presence: 14 x 2 h = 28 h<br>Preparation & follow-up: = 70 h<br>Self-study phases: = 50 h<br>Preparation for exam: = 32 h<br>Sum 180 h |
| Learning outcomes | Students<br>• purposefully understand and expand the conveyed concepts and methods<br>• apply conceptual and methodological principles in their own project<br>• evaluate situations in the design sprint process and find and integrate fields of action and solutions<br>• generate and review their own project-relevant hypotheses and derive suitable measures<br>• reflect on their project based on applied concepts, project contributions and what has been learned |

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| Contents of the course | In the lecture<br>• basic concepts of the design sprint in connection to sustainability challenges are explained and discussed<br>• conceptual basics are applied and expanded in a project<br>• suitable business ideas are identified and evaluated and further developed in an iterative process<br>• rudimentary prototypes are developed and tested<br>• project progress is presented and discussed together based on conceptual foundations |
| Recommended literature | Banfield, R., Lombardo, C. T., & Wax, T. (2015). Design sprint: A practical guidebook for building great digital products. " O'Reilly Media, Inc.".<br><br>Freiling, J. & Harima, J. (2019): Entrepreneurship. Wiesbaden: Springer.<br><br>Knapp, J., Zeratsky, J., & Kowitz, B. (2016). Sprint: How to solve big problems and test new ideas in just five days. Simon and Schuster. |

| **Title of the course** | **Introduction to Digital Innovation Management** |
|---|---|
| Lecturer | Röth |
| VAK-Nr. | 07-B37-4-13-19 |
| Term | Summer term |
| Preconditions / recommendations for attendance | To be announced. |
| Language | To be announced. |
| Workload / calculation of credit points | To be announced. |
| Learning outcomes | To be announced. |
| Contents of the course | To be announced. |
| Recommended literature | To be announced. |

## Elective Compulsory Modules 2, 9 CP

| **Title of the course** | **Consumer Insights and Basics of Consumer Behavior** |
|---|---|
| Lecturer | Klein |
| VAK-Nr. | 07-B37-6-13-25 |
| Term | Summer term |
| Preconditions / recommendations for attendance | None |
| Language | English |
| Workload / calculation of credit points | Presence: 14 x 2 h = 28 h<br>Preparation & follow-up: = 84 h<br>Self-study phases: = 80 h<br>Preparation for exam: = 78 h<br>Sum 270 h |
| Learning outcomes | This course will introduce the basic scientific reasons for the behaviour of the targeted groups within Marketing and in particular, the behaviour of the consumer. A systematic overview of terminology and theories of the Consumer Behaviour framework will be given. |
| Contents of the course | • Methodological Introduction, theoretical framework of consumer behaviour<br>• The following topics will be covered (among others)<br>  • Involvement /Activation<br>  • Feelings / Emotions<br>  • Knowledge / Cognition<br>  • Motivation / Needs<br>  • Attitudes<br>  • Values<br>  • Lifestyles<br>  • Neuromarketing<br>  • Heuristics |
| Recommended literature | SOLOMON: Consumer Behavior; Pearson Education<br>TROMMSDORF: Konsumentenverhalten; Stuttgart 2004<br>KROBER-RIEL/WEINBERG: Konsumentenverhalten; München 2003 |

| **Title of the course** | **A Naturalistic Approach to Economics** |
|---|---|
| Lecturer | Cordes |
| VAK-Nr. | 07-B37-6-13-28 |
| Term | Summer term |
| Preconditions / recommendations for attendance | None |
| Language | English |
| Workload / calculation of credit points | Presence: 14 x 2 h = 28 h<br>Preparation & follow-up: = 84 h<br>Self-study phases: = 80 h<br>Preparation for exam: = 78 h<br>Sum 270 h |
| Learning outcomes | This lecture will systematically dwell into the motivational underpinnings of human behavior in economic contexts. To do so, we will draw on insights from various disciplines to gain a deeper understanding |

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| | of human behavior and cognition in consumption, organizations, or political decisions. Hence, the underlying materials cut across disciplinary boundaries into, for example, psychology, biology, or anthropology. Participants will be able to understand and critically reflect the behavioral assumptions underlying most of economics and to creatively enhance this starting-point of economic theorizing themselves. |
| Contents of the course | Introduction<br>1. “A Naturalistic Approach to Economics”<br>2. “The Egoistic Gene and the Dual Inheritance Theory”<br>3. “The Human Adaptation for Culture and Some Normative Implications”<br>4. “Cultural Learning and the Diffusion of Innovations”<br><br>A Naturalistic Theory of the Firm and Organizational Behavior<br>5. “A Developmental Approach to the Firm”<br>6. “The Role of ‘Instincts’ in the Development of Corporate Cultures”<br>7. “A Naturalistic Approach to the Firm”<br>8. “Corporate Cultures and Industry Evolution”<br><br>Consumption Behavior and Cultural Evolution<br>9. “Social Learning and the Engel Curve”<br>10. “Sustainable Consumption and Cultural Evolution”<br>11. “Role Models that Make You Unhappy – Light Paternalism, Social Learning, and Welfare”<br><br>Some Naturalistic Aspects of Technological Change<br>12. “Long-Term Developments in Human Labor and Their Political Implications”<br>13. “Long-Term Tendencies in Technological Creativity – A Preference-Based Approach”<br>14. “A Potential Limit of Competition”<br>15. Conclusions |
| Recommended literature | Cordes, Christian (2006): “Darwinism in Economics: From Analogy to Continuity”, Journal of Evolutionary Economics, Vol. 16, No. 5, pp. 529-541.<br>Soltis, Joseph, Boyd, Robert and Richerson, Peter J. (1995): “Can Group-functional Behaviors Evolve by Cultural Group Selection? An Empirical Test”, Current Anthropology, Vol. 36, No. 3, pp. 473-494.<br>Witt, Ulrich (2001): “Learning to Consume – A Theory of Wants and the Growth of Demand”, Journal of Evolutionary Economics, Vol. 11, pp. 23-36. |

## Teaching Project, 12 CP

| **Title of the course** | **Teaching Project Agile Project Management and Digital Innovation** |
|---|---|
| Lecturer | Hennel |
| VAK-Nr. | 07-B37-5-13-21 |
| Term | Winter term |
| Preconditions / recommendations for attendance | • Interest in everything digital and how digital artefacts are developed.<br>• Interest in the intersection of the socio-technical<br>• Willingness to learn new programming languages, development methods, and skills.<br>• Ability to read scientific papers in English.<br>• Ability to follow and actively participate in discussions in English.<br>Basic social skills and willingness to work in groups. |
| Language | English |
| Workload / calculation of credit points | Presence: = 30 h<br>Preparation & follow-up: = 30 h<br>Self-study phases: = 120 h<br>Preparation for exam:<br>Sum 180 h |
| Learning outcomes | • Knowledge of different forms of development for different kinds of digital artefacts, especially Agile Methods.<br>• Ability to discuss and reason for or against specific forms of development considering all relevant influencing factors.<br>• Ability to analyze issues in teams and projects regarding their organization and management.<br>• Understanding and ability to reason for the importance of socio-technical aspects in (digital) project management.<br>• Ability to apply methods for creative thinking and structured innovation, as well as evaluation.<br>• Ability to work as a team on complex issues to creatively innovate and prototype<br>Develop a widened scope for the impacts of digital artefacts and innovation on various stakeholders and ancillary affected persons and organizations |
| Contents of the course | • Project Management Basics and Teamwork<br>• Information Systems Development Methods<br>• Agile Project Management and Virtual/Remote Teams<br>• Innovation Management<br>Design Thinking and Prototyping |
| Recommended literature | • Liedtka, J. (2018). Why design thinking works. *Harvard Business Review*, *96*(5), 72-79.<br>• Razzouk, R., & Shute, V. (2012). What Is Design Thinking and Why Is It Important? Review of Educational Research, 82(3), 330–348. https://doi.org/10.3102/0034654312457429<br>• Denning, P.J. (2013). Design thinking. *Commun. ACM, 56*, 29-31.<br>• Augustine, S., Payne, B., Sencindiver, F., & Woodcock, S. (2005). Agile project management: steering from the edges. *Commun. ACM, 48*, 85-89. |

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| | • Conforto, E. C., Salum, F., Amaral, D. C., da Silva, S. L., & de Almeida, L. F. M. (2014). Can Agile Project Management be Adopted by Industries Other than Software Development? Project Management Journal, 45(3), 21–34. https://doi.org/10.1002/pmj.21410<br>• Hoda, R., & Murugesan, L.K. (2016). Multi-level agile project management challenges: A self-organizing team perspective. *J. Syst. Softw., 117*, 245-257.<br>• Volberda, H.W., Van Den Bosch, F.A.J. and Heij, C.V. (2013), Management Innovation: Management as Fertile Ground for Innovation. European Management Review, 10: 1-15. https://doi.org/10.1111/emre.12007<br>• Nambisan, S., Lyytinen, K., Majchrzak, A., & Song, M. (2017). Digital Innovation Management: Reinventing Innovation Management Research in a Digital World. *MIS Quarterly*, *41*(1), 223–238. https://www.jstor.org/stable/26629644<br>• Nambisan, S., Lyytinen, K., Majchrzak, A., & Song, M. (2017). Digital Innovation Management: Reinventing Innovation Management Research in a Digital World. *MIS Quarterly*, *41*(1), 223–238. https://www.jstor.org/stable/26629644<br>Yoo, Y., Boland Jr, R. J., Lyytinen, K., & Majchrzak, A. (2012). Organizing for innovation in the digitized world. *Organization science*, *23*(5), 1398-1408. |

| **Title of the course** | **Teaching Project Integrated Reporting** | | | |
|---|---|---|---|---|
| Lecturer | Shygun | | | |
| VAK-Nr. | 07-B37-5-14-14 | | | |
| Term | Winter term | | | |
| Preconditions / recommendations for attendance | Keine | | | |
| Language | Englisch | | | |
| Workload / calculation of credit points | Presence: | 14 x 2 h | = | 28 h |
| | Preparation & follow-up: | | = | 140 h |
| | Self-study phases: | | = | 112 h |
| | Preparation for exam: | | = | 80 h |
| | Sum | | | 360 h |
| Learning outcomes | The project module on Integrated Reporting is designed to study the regulatory framework and practical approaches to the preparation of Integrated Reporting by enterprises. While studying the project, students acquire knowledge and skills, in particular:<br>• Knowledge of the basic concepts of enterprise reporting, its types and users<br>• Knowledge and understanding of the requirements for compiling and submitting integrated reporting in force in the EU and worldwide<br>• Understanding of the principles of collecting information from various sources for the preparation of the Integrated Report<br>• Ability to select sources for gathering information for the preparation of the Integrated Report of the company<br>• Ability to present available financial and non-financial information in various forms - monetary, quantitative and qualitative for inclusion in the Integrated Report | | | |

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|---|---|
| | • Ability to publish the Company's Integrated Report correctly and according to requirements for different users<br>• Ability to work in a team<br>• Ability to establish relationships with other divisions of the enterprise for the purposes of data collection for the preparation of the Integrated Report<br>Ability to communicate on the principles of ethical behavior |
| Contents of the course | The contents of the course depend on the specific topics and may change every academic year. Possible topics might be:<br>1. Economic basis of integrated reporting of the enterprise<br>2. Fundamental concepts of integrated reporting of the enterprise<br>3. Principles of integrated reporting of the enterprise<br>4. Elements of integrated report and its structure<br>5. Preparing the Integrated report<br>6. Integrated Reporting and Cost of Capital for the company<br>7. Current Integrated Reporting Practices |
| Recommended literature | REQUIRED LITERATURE:<br>- INTERNATIONAL <IR> FRAMEWORK (2021). The International Integrated Reporting Council // https://www.integratedreporting.org/<br>- Eccles, R.G., M.P. Krzus, and S. Ribot. 2015. The integrated reporting movement: Meaning, momentum, motives, and materiality. Hoboken \ NJ: John Wiley & Sons.<br>- Integrated Reporting: A New Accounting Disclosure (2016). Edited by Chiara Mio. Palgrave Macmillan / Springer Nature. London<br><br>SUGGESTED ADDITIONAL READING:<br>- Flower, J. 2015. The International Integrated Reporting Council: A story of failure. Critical Perspectives on Accounting 27: 1–17.<br>- EY. 2014. Integrated reporting. Elevating value. http://www.ey.com/Publication/ vwLUAssets/EY-Integrated-reporting/$FILE/EY-Integrated-reporting.pdf<br>- PWC. 2012. Integrated reporting: The future of corporate reporting. http:// www.pwc.de/de/rechnungslegung/assets/integrated_reporting.pdf<br>KPMG. 2011. Integrated reporting. Performance insight through better business reporting. https://www.kpmg.com/Global/en/IssuesAndInsights/ ArticlesPublications/Documents/road-to-integrated-reporting.pdf |

# Bachelor Thesis (Compulsory Module), 15 CP

| **Title of the course** | **Module Bachelor Thesis** |
|---|---|
| VAK | 07-B37-6-26 |
| Lecturer | The first examiner can be any lecturer as specified by the Bachelor Examination Board (BPA). Second examiner to be discussed with first examiner. |
| Frequency of the offer | Each semester |
| Language | English |
| Composition | - Bachelor thesis (12 CP), graded, and<br>- Accompanying seminar (3 CP), ungraded.<br><br>The module grade (15 CP) results from the grade of the Bachelor thesis. |
| Workload | 12 CP + 3 CP |
| Compulsory/ Elective | Compulsory |
| Requirements for the registration of the Bachelor thesis and the accompanying seminar | The acquisition of 132 CP, thereof 12 CP from the University of Bremen |
| Teaching offer | - Each first examiner will give his or her supervised students the opportunity to participate in a seminar on the Bachelor thesis. This can take place, for example, within block seminars.<br>- If appropriate, e.g. in case of closely cooperating research groups, chairs can also offer joint seminars. |
| Contents of the accompanying seminar | - General explanations on the scientific requirements for the Bachelor thesis (learning objective: scientific work),<br>- Details on the scientific characteristics of the subject concerned (e.g. methods, theories, most important journals, subject areas),<br>- Exchange between the students on the respective work results |
| Examination organization | Students register for the accompanying seminar with the registration of their Bachelor's thesis. The first examiner certifies successful participation in a seminar with the grade notification of the Bachelor thesis. |