The 2023 Business and Economics Summer School takes place from May 30th until July 14th. All courses are on undergraduate level. Every course is worth 6 ECTS credits points. Bremen students can have the courses recognized as general studies courses, major courses or as compulsory-elective subjects in agreement with the Examination Board (Prüfungsausschuss).

**Courses:**

**Business Studies**
- Cases in Global Supply Chain Management ................................................................. 3
- Customer Relationship Management .............................................................................. 3
- Financial Analysis ............................................................................................................. 4
- Management Accounting and Decision-Making ............................................................. 5

**Economics**
- Human Behavior in Organizations ................................................................................... 6
- International Public Finance and Digitization ................................................................. 7
- Public Finance and Fiscal Sustainability in Multilevel Systems ........................................ 8

**Options for Recognition for Bremen Students** ................................................................ 11
## Business Studies

<table>
<thead>
<tr>
<th>Title of the course</th>
<th>Cases in Global Supply Chain Management</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecturer</td>
<td>Gurumurthi Ravishankar</td>
</tr>
<tr>
<td>VAK No.</td>
<td>07-BS37-4-20-22</td>
</tr>
<tr>
<td>Preconditions / recommendations for attendance</td>
<td>Basic knowledge of business operations</td>
</tr>
<tr>
<td>Language</td>
<td>English</td>
</tr>
<tr>
<td>Workload / calculation of credit points</td>
<td>presence: 14 x 2 h = 28 h</td>
</tr>
<tr>
<td></td>
<td>preparation and follow-up: = 70 h</td>
</tr>
<tr>
<td></td>
<td>self-study phases: = 56 h</td>
</tr>
<tr>
<td></td>
<td>preparation for exam: = 26 h</td>
</tr>
<tr>
<td>sum</td>
<td>180 h</td>
</tr>
</tbody>
</table>

### Learning outcomes

On completion of the subject the students will be able to identify and understand the importance of key components of a global supply chain. Students will learn about decision making using a variety of tools and techniques used in logistics networks, inventory management, supplier selection. Case studies of real companies will be used to illustrate supply chain management challenges. Students will perform analysis make recommendations and assume the role of decision makers for this purpose.

Overall, the main learning objectives of the course are to:
- Demonstrate the understanding of the topics of the course
- Learn basic tools and analytical techniques.
- Demonstrate understanding of the case study method to analyse business problems
- Demonstrate the application of the necessary tools to fulfil the overall objectives of the course

### Contents of the course

The following key principles, functions, and activities within global supply chain management are covered:
- Supply chain organization and strategy
- Location decisions in supply chains
- Logistics networks and decision making
- Inventory management and bullwhip effect
- Procurement and sourcing decisions
- Production planning

### Literature

- Selected case studies in supply chain.
- Textbook- to be determined
- Selected readings

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<table>
<thead>
<tr>
<th>Title of the course</th>
<th>Customer Relationship Management</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecturer</td>
<td>Prof. Dr. Maik Eisenbeiß</td>
</tr>
<tr>
<td>VAK-Nr.</td>
<td>07-BS37-4-13-11</td>
</tr>
<tr>
<td>Preconditions / recommendations for attendance</td>
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<td>Language</td>
<td>English</td>
</tr>
<tr>
<td>Workload / calculation of credit points</td>
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</tr>
<tr>
<td></td>
<td>preparation &amp; follow-up: = 70 h</td>
</tr>
<tr>
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<tr>
<td></td>
<td>preparation for exam : = 26 h</td>
</tr>
</tbody>
</table>
### Learning outcomes

Students learn
- the differences between transaction-based and relationship-based marketing,
- the importance of a leadership in customer relationship as a strategic success factor,
- theoretical and conceptual basics of customer relationship management (CRM),
- to apply and systemize metrics to operationalize customer relationships,
- to explain and evaluate selected phase-specific instruments of CRM,
- to understand CRM as a systematic management approach, and to develop as well as to implement CRM strategies.

### Contents of the course

- Basics and a theoretical foundation of CRM
- Conceptualization of CRM
- Strategic direction of CRM
- Analytic components of CRM
- Operational components of CRM
- Institutional characteristics of CRM, in particular regarding e-commerce business models

### Recommended literature


### Title of the course

**Financial Analysis**

**Lecturer**

Prof. Dr. Mariya Shygun

**VAK-Nr.**

07-B37-4-14-09

**Preconditions / recommendations for attendance**

(none)

**Language**

English

**Workload / calculation of credit points**

<table>
<thead>
<tr>
<th>Activity</th>
<th>Credit Points</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
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</tr>
<tr>
<td><strong>sum</strong></td>
<td><strong>180 h</strong></td>
</tr>
</tbody>
</table>

**Learning outcomes**

- Understand the Financial Statements for Analysis.
- Apply Appropriate Measures for Executing the Financial Analysis.
- Make Financial Analysis through Financial Statements.
- Understand how Financial Analysis Reduces Uncertainty and Increases Confidence in Business Decisions.

**Contents of the course**

1. Concept of Financial Analysis
2. Ratio Analysis Overview
3. Financial Statements as a Basis of Financial Analysis
4. Balance Sheet Analysis and Ratios
### Title of the course

**Management Accounting and Decision-Making**

<table>
<thead>
<tr>
<th>Lecturer</th>
<th>Prof. Dr. Thomas Loy</th>
</tr>
</thead>
<tbody>
<tr>
<td>VAK-Nr.</td>
<td>07-BS37-4-14-06</td>
</tr>
<tr>
<td>Preconditions / recommendations for attendance</td>
<td>(none)</td>
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<td>Language</td>
<td>English</td>
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</tbody>
</table>

| Workload / calculation of credit points | presence: | = 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
- Prepare and interpret information to make short-term and long-term decisions

### Contents of the course

- Accounting as the language of Business
- Management accounting
- Cost identification and behavior
- Overhead analysis
- Cost-volume-profit analysis
- Decision making
- Understanding financial statements
- Ratio analysis

### Recommended literature

To be announced.
### Title of the course: Human Behavior in Organizations

<table>
<thead>
<tr>
<th>Preconditions / recommendations for attendance</th>
<th>(none)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Language</th>
<th>English</th>
</tr>
</thead>
</table>

### Workload / calculation of credit points

<table>
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<tr>
<th>Activity</th>
<th>Hours</th>
</tr>
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<td>self-study phases</td>
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<tr>
<td>preparation for exam</td>
<td>26 h</td>
</tr>
<tr>
<td><strong>sum</strong></td>
<td><strong>180 h</strong></td>
</tr>
</tbody>
</table>

### Learning outcomes

This lecture will dwell on the determinants of human behavior in an organizational context. To do so, it takes an interdisciplinary perspective on human cognition and motivation. The students will be able to criticize the behavioral assumptions of standard approaches in economics. Moreover, they will be capable of enhancing these concepts by drawing on insights from other disciplines.

### Contents of the course

1. Introduction
   - The Motivational Basis of Organizational Behavior I: The Problem of “Crowding Out”
2. Principal Agent Theory
3. Transaction Cost Economics
   - The Motivational Basis of Organizational Behavior II: Egoism and Opportunism
4. Path Dependencies in the Behavior of Organizations
   - The Motivational Basis of Organizational Behavior III: Cognitive Constraints
5. Behavioral Approaches to Firm Behavior I
   - The Motivational Basis of Organizational Behavior IV: Aspiration Adaptation Theory
6. Behavioral Approaches to Firm Behavior II
   - The Motivational Basis of Organizational Behavior V: Identity
7. Developmental Approaches to the Firm
   - The Motivational Basis of Organizational Behavior VI: Cognitive Frames
8. Case I: Southwest Airline
9. The Role of a Corporation’s Culture
   - The Motivational Basis of Organizational Behavior VII: Empathy and Human Cooperation
   - The Motivational Basis of Organizational Behavior VIII: Trust
10. A Naturalistic Approach to the Firm
    - The Motivational Basis of Organizational Behavior IX: Social Learning
11. Case II: Baxter Boys
12. Conclusions: Do We Now Better Understand Human Behavior in Organizations?

**Excursus:** Education at Business Schools and Its Implications

### Recommended literature


| Preconditions / recommendations for attendance | Recommendation: Knowledge in “Microeconomics” and “Economic and Fiscal Policy” |
| Workload / calculation of credit points | presence: = 28 h  
preparation & follow-up: = 70 h  
self-study phases: = 102 (56) h  
preparation for exam: = 70 (26) h  
sum = 270 (180) h  
(figures in brackets refer to Summer Lab participants) |

Learning outcomes
Basic problems of international public finance as well as the international tax competition are treated in the course. An analysis of the taxation of international trade as well as international incomes is carried out, including the discussion on tax harmonization. The financing system of the European Union will be analyzed. At least, new developments in international taxation (e.g. Digital Services Taxation) will be shown.

The students receive a summary to problems of the international taxation in the context of the international tax competition as well as the financing of the budget of the European Union. The students will be able to analyze and to evaluate complex problems of public finance and international tax policy.

Contents of the course
The content of the course follows the lecture’s outline:

- **Chapter 1:** Introduction to International Tax Competition  
- **Chapter 2:** International Problems of Taxation  
- **Chapter 3:** Tax Competition and Tax Harmonization  
- **Chapter 4:** Tax Analysis and Tax Incidence  
- **Chapter 5:** Theory of Tariffs  
- **Chapter 6:** The Budget of the European Union (EU)  
- **Chapter 7:** Developments in International Taxation: GILTI, Digital Tax and Co.

Recommended literature
In alphabetical order:  
(Selected parts of textbooks)


*In addition:*

Reading lists for the different topics.

<table>
<thead>
<tr>
<th>Title of the course</th>
<th>Public Finance and Fiscal Sustainability in Multilevel Systems</th>
</tr>
</thead>
</table>
| Lecturer            | Assoc. Prof. Hanna Kotina  
Assoc. Prof. Maryna Stepura  
Prof. Dr. André W. Heinemann |
| VAK-Nr.             | 07-BS37-4-20-23 |
| Preconditions / recommendations for attendance | Recommendation: Knowledge in "Microeconomics" |
| Language            | English |
| Workload / calculation of credit points | presence: = 28 h  
preparation and follow-up: = 70 h  
pelf study phases = 56 h  
preparation for exam: = 26 h  
sum = 180 h |
| Learning outcomes | The course “Public Finance and Fiscal Sustainability in Multilevel Systems” gives bachelor’s degree students an overview of the theoretical and institutional foundations of the economic activities of local and regional governments within a multilevel system.  
The course deals with normative and positive theoretical approaches to identify and describe efficient assignments of competencies as well as efficient equalization systems in multilevel systems. Thus, the course also focuses on legal frameworks and institutions for local and regional decision-makers and fiscal sustainable developments of local and regional public budgets.  
After having studied the course, with comprehensive economic state-of-the-art analytical instruments, students will be able to identify economic reasons for local public finance and local self-governance in multilevel systems and assess the impact of specific current |
local economic and fiscal policy instruments within a social market economy. Students understand the frameworks and conditions for fiscal sustainability of sub-level units in multilevel systems.

- Teaching the ability to understand the economic justification of local and regional public activities and their problems to achieve fiscal sustainability.
- Teaching comprehensive economic state-of-the-art analysis.
- Get a comprehensive overview of the current relevant economic theory of local and regional public activities within a social market economy.
- Teaching the abilities to use and to improve acquired skills to understand current complex problems in the context of local and regional public expenditure.
- Get a comprehensive overview of the specific situation of city-states in the German federal system and specific entities in Ukraine.

Competences:
- Students will be able to identify and analyze local and regional public finance and its benefits in theoretical terms.
- Students can identify current economic problems on the level of municipalities and the level of regions in different countries.
- Students can analyze the circumstances, conditions and frameworks for fiscal sustainability of local and regional public budgets.
- Students can discuss reform options or economic alternatives.
- Students can prepare and present scientific work.

Contents of the course

<table>
<thead>
<tr>
<th>The content of the course follows the lecture’s outline:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapter 1: An Introduction to Public Finance and Provision of Public Goods</td>
</tr>
<tr>
<td>Chapter 2: Basics of Fiscal Federalism Theory</td>
</tr>
<tr>
<td>Chapter 3: Concept of Fiscal sustainability</td>
</tr>
<tr>
<td>Chapter 4: Basic Elements of Municipal Equalization Schemes</td>
</tr>
<tr>
<td>Chapter 5: Municipal Equalization System in Germany</td>
</tr>
<tr>
<td>Chapter 6: Municipal Equalization System in Ukraine</td>
</tr>
<tr>
<td>Chapter 7: Economic Problems, Alternative Solutions, and Reforms</td>
</tr>
</tbody>
</table>

Literature

In alphabetical order:
(Selected parts of textbooks)


Options for Recognition for Bremen Students

The list below shows the options for recognition for this year’s Summer School courses. If you want your course to be recognized in the field of **General Studies**, please follow the following procedure:

- Fill in the form „Nachweis über den Erwerb von Credit Points“ and send it to summercampus@uni-bremen.de before September 15th, 2023. Please send the file as “pdf document”, not as “pdf form”.

- We will fill in the rest, have it sealed by our faculty’s administration (Fachbereichsverwaltung), and send your grading information to the central examination office (ZPA) for recognition.

- We will not need the paper document for this year’s recognition process.

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<table>
<thead>
<tr>
<th>Vorlesung</th>
<th>Lehrer</th>
<th>VAK Nr.</th>
<th>Ausschreibungsmöglichkeiten</th>
<th>Anmerkung</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cases in Global Supply Chain Management</td>
<td>Prof. Dr. Mark Eppelberg</td>
<td>07-BSS-7-4-13-11</td>
<td>x</td>
<td>BAF/EBF-Modul I</td>
</tr>
<tr>
<td>Customer Relationship Management</td>
<td>Prof. Dr. Marina Shugri (RNEU)</td>
<td>07-BSS-7-4-14-09</td>
<td>x</td>
<td>BAF/EBF-Modul I</td>
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<tr>
<td>Financial Analysis</td>
<td>Prof. Dr. Christian Cuisine</td>
<td>07-BSS-7-4-17-10</td>
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<tr>
<td>Public Finance and Decision Making</td>
<td>Prof. Dr. Thomas Lauw</td>
<td>07-BSS-7-4-14-06</td>
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<tr>
<td>International Public Finance and Decision Making</td>
<td>Prof. Dr. Andreas W. Heinemann</td>
<td>07-BSS-7-4-14-06</td>
<td></td>
<td>BAF/EBF-Modul I</td>
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<tr>
<td>Public Finance and Fiscal Sustainability in Developing Economies</td>
<td>Prof. Dr. Hans Jürgen Knecht</td>
<td>07-BSS-7-4-14-06</td>
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