

Module Manual

Summer School Business Studies and Economics

Module Manual
Summer School Business Studies and Economics 2022
– as of March 2023 –
Ed.: Faculty 7 – Study Center

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

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Business Studies

Title of the course	Cases in Global Supply Chain Management																								
Lecturer	Gurumurthi Ravishankar																								
VAK No.	07-BS37-4-20-22																								
Preconditions / recommendations for attendance	Basic knowledge of business operations																								
Language	English																								
Workload / calculation of credit points	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">presence:</td> <td style="width: 10%;">14 x 2 h</td> <td style="width: 10%; text-align: center;">=</td> <td style="width: 20%; text-align: right;">28 h</td> </tr> <tr> <td>preparation and follow-up:</td> <td></td> <td style="text-align: center;">=</td> <td style="text-align: right;">70 h</td> </tr> <tr> <td>self-study phases</td> <td></td> <td style="text-align: center;">=</td> <td style="text-align: right;">56 h</td> </tr> <tr> <td>preparation for exam:</td> <td></td> <td style="text-align: center;">=</td> <td style="text-align: right;">26 h</td> </tr> <tr> <td colspan="3"><hr/></td> <td></td> </tr> <tr> <td>sum</td> <td></td> <td></td> <td style="text-align: right;">180 h</td> </tr> </table>	presence:	14 x 2 h	=	28 h	preparation and follow-up:		=	70 h	self-study phases		=	56 h	preparation for exam:		=	26 h	<hr/>				sum			180 h
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Learning outcomes	<p>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.</p> <p>Overall, the main learning objectives of the course are to:</p> <ul style="list-style-type: none"> • 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	<p>The following key principles, functions, and activities within global supply chain management are covered:</p> <ol style="list-style-type: none"> a. Supply chain organization and strategy b. Location decisions in supply chains c. Logistics networks and decision making d. Inventory management and bullwhip effect e. Procurement and sourcing decisions f. Production planning 																								
Literature	<ul style="list-style-type: none"> • Selected case studies in supply chain. • Textbook- to be determined • Selected readings 																								

Title of the course	Customer Relationship Management																
Lecturer	Prof. Dr. Maik Eisenbeiß																
VAK-Nr.	07-BS37-4-13-11																
Preconditions / recommendations for attendance	(none)																
Language	English																
Workload / calculation of credit points	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">presence:</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">=</td> <td style="width: 20%; text-align: right;">28 h</td> </tr> <tr> <td>preparation & follow-up:</td> <td></td> <td style="text-align: center;">=</td> <td style="text-align: right;">70 h</td> </tr> <tr> <td>self-study phases:</td> <td></td> <td style="text-align: center;">=</td> <td style="text-align: right;">56 h</td> </tr> <tr> <td>preparation for exam :</td> <td></td> <td style="text-align: center;">=</td> <td style="text-align: right;">26 h</td> </tr> </table>	presence:		=	28 h	preparation & follow-up:		=	70 h	self-study phases:		=	56 h	preparation for exam :		=	26 h
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preparation for exam :		=	26 h														

	sum	180 h
Learning outcomes	<p>Students learn</p> <ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<p>Kumar, V., & Reinartz, W. (2018). Customer relationship management: Concept, strategy, and tools. Springer-Verlag.</p> <p>Bruhn, M. (2016). Relationship Marketing: Das Management von Kundenbeziehungen. Vahlen-Verlag.</p> <p>Meffert, H., Burmann, C., Kirchgeorg, M., & Eisenbeiß, M. (2018). Marketing: Grundlagen marktorientierter Unternehmensführung Konzepte–Instrumente–Praxisbeispiele. Springer-Verlag.</p>	

Title of the course	Financial Analysis		
Lecturer	Prof. Dr. Mariya Shygun		
VAK-Nr.	07-BS37-4-14-09		
Preconditions / recommendations for attendance	(none)		
Language	English		
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	<ul style="list-style-type: none"> - Understand the Financial Statements for Analysis. - Apply Appropriate Measures for Executing the Financial Analysis. - Make Financial Analysis through Financial Statements. - Demonstrate how Financial Analysis Tools and Techniques Enhance Users' Decisions. - Understand how Financial Analysis Reduces Uncertainty and Increases Confidence in Business Decisions. 		
Contents of the course	<ol style="list-style-type: none"> 1. Concept of Financial Analysis 2. Ratio Analysis Overview 3. Financial Statements as a Basis of Financial Analysis 4. Balance Sheet Analysis and Ratios 		

	5. Income Statement Analysis: vertical, horizontal, ratios 6. Cash Flow Statement Analysis and Ratios 7. Return on Investment Capital and Profitability Analysis 8. Liquidity and Working Capital 9. Capital Structure and Solvency
Recommended literature	To be announced.

Title of the course	Management Accounting and Decision-Making
Lecturer	Prof. Dr. Thomas Loy
VAK-Nr.	07-BS37-4-14-06
Preconditions / recommendations for attendance	(none)
Language	English
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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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.

Economics

Title of the course	Human Behavior in Organizations															
Lecturer	Prof. Dr. Christian Cordes															
VAK-Nr.	07-BS35-4-17-02															
Preconditions / recommendations for attendance	(none)															
Language	English															
Workload / calculation of credit points	<table> <tr> <td>presence:</td> <td>=</td> <td>28 h</td> </tr> <tr> <td>preparation & follow-up:</td> <td>=</td> <td>70 h</td> </tr> <tr> <td>self-study phases:</td> <td>=</td> <td>56 h</td> </tr> <tr> <td>preparation for exam :</td> <td>=</td> <td>26 h</td> </tr> <tr> <td>sum</td> <td></td> <td>180 h</td> </tr> </table>	presence:	=	28 h	preparation & follow-up:	=	70 h	self-study phases:	=	56 h	preparation for exam :	=	26 h	sum		180 h
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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	<ol style="list-style-type: none"> 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	Ghoshal, S. and Moran, P. (1996): "Bad for Practice: A Critique of the Transaction Cost Theory", <i>Academy of Management Review</i> , Vol. 21, No. 1, pp. 13-47.															

	<p>Cordes, C., Richerson, P. J., McElreath, R. and Strimling, P. (2008): "A Naturalistic Approach to the Theory of the Firm: The Role of Cooperation and Cultural Evolution", <i>Journal of Economic Behavior & Organization</i>, Vol. 68, No. 1, pp. 125-139.</p> <p>Williamson, O. E. (2002): "The Theory of the Firm as Governance Structure: From Choice to Contract", <i>Journal of Economic Perspectives</i>, Vol. 16, No. 3, pp. 171-195.</p>
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Title of the course	International Public Finance and Digitization															
Lecturer	Prof. Dr. André W. Heinemann															
VAK-Nr.	07-BS35-6-17-19															
Preconditions / recommendations for attendance	Recommendation: Knowledge in "Microeconomics" and "Economic and Fiscal Policy"															
Language	English															
Workload / calculation of credit points	<table> <tr> <td>presence:</td> <td>=</td> <td>28 h</td> </tr> <tr> <td>preparation & follow-up:</td> <td>=</td> <td>70 h</td> </tr> <tr> <td>self-study phases:</td> <td>=</td> <td>102 (56) h</td> </tr> <tr> <td>preparation for exam:</td> <td>=</td> <td>70 (26) h</td> </tr> <tr> <td>sum</td> <td></td> <td>270 (180) h</td> </tr> </table> <p>(figures in brackets refer to Summer Lab participants)</p>	presence:	=	28 h	preparation & follow-up:	=	70 h	self-study phases:	=	102 (56) h	preparation for exam:	=	70 (26) h	sum		270 (180) h
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sum		270 (180) h														
Learning outcomes	<p>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.</p> <p>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.</p>															
Contents of the course	<p>The content of the course follows the lecture's outline:</p> <p>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 Tarrifs Chapter 6: The Budget of the European Union (EU) Chapter 7: Developments in International Taxation: GILTI, Digital Tax and Co.</p>															
Recommended literature	<p><i>In alphabetical order:</i> <i>(Selected parts of textbooks)</i></p> <p>Baldwin, Richard E. and Paul Krugman (2004), Agglomeration, Integration and Tax Harmonisation, <i>European Economic Review</i> 48 (1), 1–23.</p> <p>Hindriks, Jean and Gareth D. Myles (2013), <i>Intermediate Public Finance</i>. 2nd Edition, Cambridge, MA, USA.</p>															

	<p>Krugman, Paul and Robin Wells (2018), <i>Economics</i>. 5th Edition, Palgrave Macmillan.</p> <p>Laffan, Brigid and Pierre Schlosser (2016), Public Finances in Europe: Fortifying EU Economic Governance in the Shadow of the Crisis, <i>Journal of European Integration</i> 38 (3), 237–249.</p> <p>Pindyck, Robert and Daniel Rubinfeld (2018), <i>Microeconomics</i>. 9th Global Edition, Pearson.</p> <p>Rosen, Harvey S. and Ted Gayer (2014), <i>Public Finance</i>. 10th Global Edition, McGraw-Hill, Maidenhead, UK.</p> <p>Tresch, Richard W. (2008), <i>Public Sector Economics</i>. Palgrave Macmillan.</p> <p>Wellisch, Dietmar (2004), <i>Theory of Public Finance in a Federal State</i>. Cambridge University Press, Cambridge, UK.</p> <p><i>In addition:</i></p> <p><i>Reading lists for the different topics.</i></p>
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Title of the course	Public Finance and Fiscal Sustainability in Multilevel Systems		
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
	self study phases	=	56 h
	preparation for exam:	=	26 h
	sum		180 h
Learning outcomes	<p>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.</p> <p>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.</p> <p>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</p>		

	<p>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.</p> <ul style="list-style-type: none"> ▪ 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. <p>Competences:</p> <ul style="list-style-type: none"> ▪ 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	<p>The content of the course follows the lecture’s outline:</p> <p>Chapter 1: An Introduction to Public Finance and Provision of Public Goods</p> <p>Chapter 2: Basics of Fiscal Federalism Theory</p> <p>Chapter 3: Concept of Fiscal sustainability</p> <p>Chapter 4: Basic Elements of Municipal Equalization Schemes</p> <p>Chapter 5: Municipal Equalization System in Germany</p> <p>Chapter 6: Municipal Equalization System in Ukraine</p> <p>Chapter 7: Economic Problems, Alternative Solutions, and Reforms</p>
Literature	<p><i>In alphabetical order:</i> <i>(Selected parts of textbooks)</i></p> <p>Blankart, Charles B. and Rainald Borck (2004), Local Public Finance, in Backhaus, Jürgen G. and Richard E. Wagner (eds.), <i>Handbook of Public Finance</i>. Kluwer Academic Publishers, Boston, 441–476.</p> <p>Blanchard, Olivier et al. (1990), <i>The Sustainability of Fiscal Policy: New Answers to an Old Question</i>. OECD Economic Studies No. 15, 1990.</p> <p>Geißler, René, Hammerschmid, Gerhard and Christian Haffer (eds.) (2019), <i>Local Public Finance in Europe</i>. Country Reports, Bertelsmann Foundation, Gütersloh, Germany.</p>

	<p>Glaeser, Edward L. (2013), Urban Public Finance, in Auerbach, Alan J. et al. (eds.), <i>Handbook of Public Economics</i>. Vol. 5, Elsevier, 195–256.</p> <p>Hindriks, Jean and Gareth D. Myles (2013), <i>Intermediate Public Finance</i>. 2nd edition, MIT Press, Cambridge, MA, USA (Chap. 19, 20 and 21).</p> <p>Kitchen, Harry, McMillan, Melville and Anwar Shah (2019), <i>Local Public Finance: An International Perspective</i>. Palgrave Macmillan.</p> <p>Rosen, Harvey S. and Ted Gayer (2014), <i>Public Finance</i>. 10th Global edition, McGraw-Hill, Maidenhead, UK.</p> <p>Tresch, Richard W. (2008), <i>Public Sector Economics</i>. Palgrave Macmillan.</p>
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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.

Veranstaltung	Lehrende	VAK Nr.	Anerkennungsmöglichkeiten			Anmeldung	Anmerkung
			GS	WPF	weitere Bereiche		
Cases in Global Supply Chain Management	Prof. Gurumurthi Ravishankar (University of Colorado, Boulder, USA)	07-BS37-4-20-22	x			Leistungsnachweis	
Customer Relationship Management	Prof. Dr. Maik Eisenbeiß	07-BS37-4-13-11			BWL IEM ² Modul 1	PABO	
Financial Analysis	Prof. Dr. Mariya Shygun (KNEU, Ukraine)	07-BS37-4-14-09	x		BWL FIRSI Modul 1	PABO / Leistungsnachweis für GS	
Human Behavior in Organizations	Prof. Dr. Christian Cordes	07-BS35-4-17-02			WWI Evolution der Ökonomie Modul 1	PABO	
International Public Finance and Digitization	Prof. Dr. André W. Heinemann	07-BS35-6-17-19			WWI Evolution der Ökonomie Modul 3	PABO	ACHTUNG 9 CP
Management Accounting and Decision Making	Prof. Dr. Thomas Loy	07-BS37-4-14-06			BWL FIRSI Modul 1	PABO	
Public Finance and Fiscal Sustainability in Multilevel Systems	Ass. Prof. Dr. Hanna Kotina, Ass. Prof. Dr. Mariya Stepura (KNEU, Ukraine); Prof. Dr. André W. Heinemann	07-BS37-4-20-23	x			Leistungsnachweis	

01.03.2023

Universität Bremen

Fachbereich Wirtschaftswissenschaft

Summer School 2023 (Bachelor)