University of Bremen

Faculty of
Business Studies
and Economics

Module Manual

Summer School Business Studies and Economics

Module Manual
Summer School Business Studies and Economics 2026
– as of April 2026 –
Ed.: Faculty 7 – Study Center

The 2026 Business and Economics Summer School takes place from May 26th until July 10th. All courses are on undergraduate level. Most courses are 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

Economics

Business Studies

Title of the course	**Consumer Insights and Basics of Consumer Behavior: Consumer Behavior in a Digital World**
Lecturer	Prof. Dr. Kristina Klein
VAK-Nr.	07-BA37-212-03
Preconditions / recommendations for attendance	(none)
Language	English
Workload / calculation of credit points	presence: = 28 h preparation & follow-up: = 70 h self-study phases: = 41 h preparation for exam : = 41 h sum 180 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 behavior
	• The following topics will be covered (among others)
	  • Involvement /Activation
	  • Feelings / Emotions
	  • Knowledge / Cognition
	  • Motivation / Needs
	  • Attitudes
	  • Values
	  • Lifestyles
	  • Neuromarketing
	  • Heuristics

Recommended literature	SOLOMON: Consumer Behavior/Konsumentenverhalten; Pearson Education TROMMSDORF: Konsumentenverhalten; Stuttgart 2004 KROBER-RIEL/WEINBERG: Konsumentenverhalten; München 2003

Title of the course	**Internal Control Design: Exploring the responsibilities of management and the external auditor**
Lecturer	Jana Lamprecht CA(SA)
VAK-Nr.	07-BA37-211-08
Preconditions / recommendations for attendance	Basic Accounting knowledge.
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	Upon successful completion of this module, students will be able to: • Define and explain the system of internal control and its primary objectives regarding reliable financial reporting, operational efficiency, and legal compliance. • Identify and analyse the five components of internal control and discuss the inherent limitations that prevent absolute assurance against fraud and error. • Differentiate the roles and responsibilities of those charged with governance (TCWG) and the and external auditors regarding internal controls.

	• Select and apply suitable criteria from recognised frameworks (such as COSO) to evaluate the design and implementation of an internal control system. • Evaluate general IT controls to identify security and continuity risks. • Design and assess information processing (application) controls for automated systems, ensuring that transaction input, processing, output, and masterfile amendments are complete, accurate, and valid. • Apply design control activities to prevent, detect and correct fraud and error. • Evaluate business systems to identify control weaknesses, assess their potential implications (risks), and provide recommendations for improvement. • Develop control systems for core business cycles.
Contents of the course	This module provides a comprehensive exploration of the system of internal control, focusing on its design, implementation, and evaluation within business environments. Students will integrate theoretical frameworks with practical applications across various business cycles. Core Content Themes 1. Foundations and Frameworks of Internal Control • Definition and Scope: Internal control as a process designed to achieve entity objectives regarding reliable financial reporting, efficient operations, and legal compliance (ISA 315). • The Five Components: In-depth analysis of the Control Environment, the Entity's Risk Assessment Process, the Information System and Communication, Control Activities, and Monitoring. • Inherent Limitations: Understanding the factors (e.g., human error, circumvention, cost/benefit) that prevent absolute assurance. • Regulatory Context: Use of recognized frameworks such as COSO. 2. General IT Controls (GITC) 3. Designing Controls using Control Objectives • Control Activity Objectives: Differentiating entity-level goals from specific activity objectives: Validity (occurrence and authorisation), Completeness, and Accuracy. • The DRASTIC Toolbox: Application of control activities: Division/Segregation of duties, Reviews (performance), Authorisation/Approval, Security (access/custody), Teaming/Isolation of responsibility, and Independent Comparison/reconciliation. • Preventive, Detective, and Corrective Controls: Categorising activities based on their timing and function in risk mitigation. 4. Information Processing (Application) Controls • The Processing Cycle: Designing automated and manual controls for Input, Processing, and Output. • Masterfile Integrity: Specific protocols for authorising and capturing Masterfile amendments to prevent fraudulent adjustments. • Data Security: Implementation of batch controls, password protection, and encryption techniques. 5. Critical Evaluation and Root Cause Analysis • Weakness Identification: Techniques to identify poorly designed, unperformed, or incorrectly performed controls. • Risk Assessment: Explaining the implications of identified weaknesses and determining the root causes of occurred fraud or errors. 6. Application to Core Business Cycles Control design and evaluation for: • Revenue and Receipts Cycle: Cash sales, register takings, and entrance fees. • Acquisitions and Payments Cycle: Procurement and electronic fund transfers.

	• Inventory and Production Cycle: Movement control, year-end counts, and cost recording. • Payroll and Personnel Cycle: Managing ghost employee risks and deduction accuracy. 7. Professional Roles and Reporting • Stakeholder Responsibilities: Defining the roles of Management, Those Charged With Governance (TCWG), the Audit Committee, and Internal/External Auditors. • Formal Communication: Preparing management letters and reports for the audit committee to communicate significant deficiencies and recommended actions.
Literature	Material will be provided during the course.

Title of the course	**Introduction to Digital Innovation Management**
Lecturer	Prof. Dr. Tobias Röth
VAK-Nr.	07-BA37-213-05
Preconditions / recommen-dations for attendance	(none)
Language	English
Workload / calculation of credit points	presence: = 28 h preparation & follow-up: = 70 h self-study phases: = 41 h preparation for exam : = 41 h sum 180 h
Learning outcomes	The lecture offers students an introduction to the topic of innovation management in companies. In times of disruptive and radical innovations, well-founded knowledge in innovation management is an elementary core competence of companies in order to stay competitive. After learning the conceptual basics, students learn about managing the different stages of the innovation process, from initiative to the adoption of an innovation. In addition, strategic aspects and the human side of innovation management will be introduced. The learning content is anchored in traditional innovation management and is deepened in a digression into the digital age. The lecture thus forms an excellent thematic orientation and introduction for undergraduate students for the advanced courses of the master studies.
Contents of the course	• Introduction • Definitions • Innovation Strategy • Innovation Culture • Organizing Innovation • Front end of Innovation • Development • Market Introduction • Open Innovation
Recommended literature	Tidd, J. and Bessant, J.R. (2018) Managing Innovation: Integrating Technological, Market and Organizational Change. John Wiley & Sons, Hoboken, NJ.

Title of the course	**New Technology Ventures**
Lecturer	Dr. Sarah Stanske
VAK-Nr.	07-BA37-213-18
Preconditions / recommen-dations for attendance	(none)
Language	English
Workload / calculation of credit points	presence: = 28 h preparation & follow-up: = 70 h self-study phases: = 41 h

	preparation for exam : = 41 h sum 180 h
Learning outcomes	- understand the importance of scaling - engage with theory on scaling - offer presentation to companies
Contents of the course	While most entrepreneurs tend to focus on launching new businesses, the real value comes from being able to scale them up. Two-thirds of value creation happens when a company scales up to penetrate a significant portion of the target market. This class therefore focuses on looking at companies who can use technology to achieve scalable growth in an emerging industry. During the course, we'll address the strategic considerations for growing companies that can quickly define and dominate a new category or disruptive technology. To do so, we rely on theoretical input. Additionally, we will have companies presenting their challenges. Subsequently, students, will work on these challenges and present solutions
Recommended literature	Provided in class

Title of the course	**Retail & Distribution Management**
Lecturer	Matthias Klumpp
VAK-Nr.	07-BA37-213-17
Preconditions / recommendations for attendance	(none)
Language	English
Workload / calculation of credit points	presence: = 28 h preparation & follow-up: = 70 h self-study phases: = 41 h preparation for exam : = 41 h sum 180 h
Learning outcomes	Participants are directed towards understanding and achieving the following learning objectives: (1) Know and being able to discuss the latest developments in retail according to customer requirements, technical as well as organizational trends and their impacts. (2) Being capable of discerning the core elements of warehousing strategies, including latest developments in automation, using cobots and with Warehousing 5.0. (3) Being able to analyze and discuss different distribution strategies in last mile transport, including latest Logistics 5.0 developments (human-centric approach).
Contents of the course	The course is outlining the following elements of successful retail and distribution logistics strategies for brick-and-mortar as well as e-commerce retail organizations: (a) Basic retail supply chain elements and actors (b) Warehousing technologies and concepts (c) Automation and human-centric approaches in warehousing management (d) Elements and issues in last mile distribution (e) Technology and human factor issues in last mile transportation (f) Strategies in retail management (promotions, marketing-operations interface)
Recommended literature	(A) Textbooks - Doris Berger-Grabner (2021): Strategic Retail Management and Brand Management - Trends, Tactics, and Examples, https://doi.org/10.1515/9783110543827 - Gerrit Heinemann (2024): Intelligent Retail, https://doi.org/10.1007/978-3-658-38316-9 - Joachim Zentes et al. (2016): Strategic Retail Management, ISBN 978-3658101824

	(B) Recent Research (Journal Papers) - Hübner, Alexander and Ostermeier, Manuel and Schäfer, Fabian and Winkler, Tobias, Seeking the Freshest? Preventing Customer Picking for Expiration Dates with Retail Operations (February 19, 2024). Available at SSRN: https://ssrn.com/abstract=4731442 or http://dx.doi.org/10.2139/ssrn.4731442 - Hübner, A., Kuhn, H. Decision support for managing assortments, shelf space, and replenishment in retail. Flex Serv Manuf J 36, 1–35 (2024). https://doi.org/10.1007/s10696-023-09492-z - Koreis, J., Loske, D., Klumpp, M., Glock, C. H. (2025): We belong together - A system-level investigation regarding AGV-assisted order picking performance, International Journal of Production Economics, 282, 109527, https://doi.org/10.1016/j.ijpe.2025.109527 - Koreis, J., Loske, D. and Klumpp, M. (2025): Together, we travel: empirical insights on human-robot collaborative order picking for retail warehousing, The International Journal of Logistics Management, 36, 1, 1-20. https://doi.org/10.1108/IJLM-03-2023-0127 - Loske, D., Mangiaracina, R., Regattieri, A., Klumpp, M. (2025): The Impact of Product Packaging Characteristics on Order Picking Performance in Grocery Retailing, Journal of Business Logistics, 46, 1, e12400, https://doi.org/10.1111/jbl.12400 - Yang, X., Ostermeier, M. & Hübner, A. Winning the race to customers with micro-fulfillment centers: an approach for network planning in quick commerce. *Cent Eur J Oper Res* **32**, 295–334 (2024). https://doi.org/10.1007/s10100-023-00893-x

Economics

Title of the course	Data Science in Economics
Lecturer	Maximilian Andres
VAK No.	07-BA35-450-06
Preconditions / recommendations for attendance	
Language	English
Workload / calculation of credit points	presence: 14 x 2 h = 28 h preparation and follow-up: = 70 h self-study phases = 41 h preparation for exam: = 41 h sum 180 h
Learning outcomes	The basics of Text as Data Models The basics of Machine Learning Methods for the Evaluation of Text Data The Application of this Knowledge in Economics
Contents of the course	In this years course, we explore how to extract valuable insights from unstructured text data using machine learning methods. Throughout this course, you'll delve into fundamental concepts like Bag of Words, enabling you to transform raw text into structured representations. We will also delve into the realm of Machine Learning Methods, mastering both supervised and unsupervised algorithms to make informed predictions and classifications. From sentiment analysis to topic modeling, these techniques offer powerful tools for deciphering the underlying patterns in textual data. But this course isn't just about theory. It's about practical application. You'll learn how to integrate such insights into your research, empowering you to address questions in your field of interest. In the end of this course, you will have the chance to write and to present a term paper showing what you are capable of.
Literature	Gentzkow, Matthew, Bryan Kelly, and Matt Taddy. "Text as data." Journal of Economic Literature 57.3 (2019): 535-574. Hansen, Stephen, Michael McMahon, and Andrea Prat. "Transparency anddeliberation within the FOMC: A computational linguistics approach." The Quarterly Journal of Economics 133.2 (2018): 801-870. Gennaro, Gloria, and Elliott Ash. "Emotion and reason in political language." The Economic Journal 132.643 (2022): 1037-1059.

Title of the course	Competition Economics and Policy
Lecturer	Prof. Dr. Johannes Paha
VAK No.	07-BA35-410-04
Preconditions / recommendations for attendance	
Language	English
Workload / calculation of credit points	presence: 14 x 2 h = 28 h preparation and follow-up: = 70 h self-study phases = 41 h preparation for exam: = 41 h sum 180 h
Learning outcomes	
Contents of the course	
Literature	

Title of the course	**Human Behavior in Organizations**
Lecturer	Prof. Dr. Christian Cordes
VAK-Nr.	07-BA35-410-01
Preconditions / recommen-dations for attendance	(none)
Language	English
Workload / calculation of credit points	presence: = 28 h preparation & follow-up: = 70 h self-study phases: = 41 h preparation for exam : = 41 h sum 180 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 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	1. “A Naturalistic Approach to Economics” 2. “The Egoistic Gene and the Dual Inheritance Theory” 3. “The Human Adaptation for Culture and Some Normativ Implications” 4. “Cultural Learning and the Diffusion of Innovations” A Naturalistic Theory of the Firm and Organizational Behavior 5. “A Developmental Approach to the Firm” 6. “The Role of ‘Instincts’ in the Development of Corporate Cultures” 7. “A Naturalistic Approach to the Firm” 8. “Corporate Cultures and Industry Evolution” Consumption Behavior and Cultural Evolution 9. “Social Learning and the Engel Curve” 10. “Sustainable Consumption and Cultural Evolution” 11. “Role Models that Make You Unhappy – Light Paternalism, Social Learning, and Welfare” Some Naturalistic Aspects of Technological Change 12. “Long-Term Developments in Human Labor and Their Political Implications” 13. “Long-Term Tendencies in Technological Creativity – A Preference-Based Approach” 14. “A Potential Limit of Competition” 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. 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. Witt, Ulrich (2001): “Learning to Consume – A Theory of Wants and the Growth of Demand”, Journal of Evolutionary Economics, Vol. 11, pp. 23-36.

Title of the course	International Public Finance
Lecturer	Prof. Dr. André W. Heinemann
VAK-Nr.	07-BA35-450-03
Preconditions / recommendations for attendance	Recommendation: Knowledge in “Microeconomics” and “Economic and Fiscal Policy”
Language	English
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 welfare economics effects of taxation and the possible distribution of tax burdens are also analyzed. Due to current international developments, the fundamentals of tariff theory will be covered. 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 and discussed. 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 international 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 Public Finance Chapter 2: International Problems of Taxation and Tax Havens Chapter 3: Tax Competition and Tax Harmonization Chapter 4: Tax Analysis and Tax Incidence Chapter 5: Trade Policy and Impact of Tariffs Chapter 6: The Budget of the European Union and EU Funding Policy Chapter 7: Developments in International Taxation: GILTI, Digital Tax and Co.
Recommended literature	*In alphabetical order:* *(Selected parts of textbooks)* - Baldwin, Richard E. and Paul Krugman (2004), Agglomeration, Integration and Tax Harmonisation, European Economic Review 48 (1), 1–23. - Hindriks, Jean and Gareth D. Myles (2013), Intermediate Public Finance. 2nd Edition, Cambridge, MA, USA. - Krugman, Paul and Robin Wells (2024), Economics. 7th Edition, Palgrave Macmillan. - Krugman, Paul R., Obstfeld, Maurice and Marc J. Melitz (2022), International Economics: Theory and Policy. 12th Global Edition, Pearson. - Laffan, Brigid and Pierre Schlosser (2016), Public Finances in Europe: Fortifying EU Economic Governance in the Shadow of the Crisis, Journal of European Integration 38 (3), 237–249. - Pindyck, Robert and Daniel Rubinfeld (2018), Microeconomics. 9th Global Edition, Pearson. - Rosen, Harvey S. and Ted Gayer (2014), Public Finance. 10th Global Edition, McGraw-Hill, Maidenhead, UK. - Tresch, Richard W. (2008), Public Sector Economics. Palgrave Macmillan. - Wellisch, Dietmar (2004), Theory of Public Finance in a Federal State. Cambridge University Press, Cambridge, UK.

	In addition: *Reading lists for the different topics.*

Title of the course	**Public Finance and Fiscal Sustainability in Multilevel Systems**
Lecturer	Assoc. Prof. Hanna Kotina Assoc. Prof. Maryna Stepura
VAK-Nr.	07-BA37-812-01
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 = 41 h preparation for exam: = 41 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	The content of the course follows the lecture’s outline:

	Chapter 1: An Introduction to Public Finance and Provision of Public Goods Chapter 2: Basics of Fiscal Federalism Theory Chapter 3: Concept of Fiscal sustainability Chapter 4: Basic Elements of Municipal Equalization Schemes Chapter 5: Municipal Equalization System in Germany Chapter 6: Municipal Equalization System in Ukraine Chapter 7: Economic Problems, Alternative Solutions, and Reforms
Literature	In alphabetical order: (Selected parts of textbooks) Blankart, Charles B. and Rainald Borck (2004), Local Public Finance, in Backhaus, Jürgen G. and Richard E. Wagner (eds.), Handbook of Public Finance. Kluwer Academic Publishers, Boston, 441–476. Blanchard, Olivier et al. (1990), The Sustainability of Fiscal Policy: New Answers to an Old Question. OECD Economic Studies No. 15, 1990. Geißler, René, Hammerschmid, Gerhard and Christian Haffer (eds.) (2019), Local Public Finance in Europe. Country Reports, Bertelsmann Foundation, Gütersloh, Germany. Glaeser, Edward L. (2013), Urban Public Finance, in Auerbach, Alan J. et al. (eds.), Handbook of Public Economics. Vol. 5, Elsevier, 195–256. Hindriks, Jean and Gareth D. Myles (2013), Intermediate Public Finance. 2nd edition, MIT Press, Cambridge, MA, USA (Chap. 19, 20 and 21). Kitchen, Harry, McMillan, Melville and Anwar Shah (2019), Local Public Finance: An International Perspective. Palgrave Macmillan. Rosen, Harvey S. and Ted Gayer (2014), Public Finance. 10th Global edition, McGraw-Hill, Maidenhead, UK. Tresch, Richard W. (2008), Public Sector Economics. Palgrave Macmillan.